REPORTS

ON THE

OPERATIONS IN CONNECTION WITH THE INCOME TAX

IN THE

BOMBAY PRESIDENCY

FOR THE YEAR 1898-99.

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From

THE HONOURABLE MR. F. S. P. LELY, I.C.S.,
Commissioner, Northern Division;

To

THE SECRETARY TO GOVERNMENT,
Financial Department,
Bombay.

Ahmedabad, 16th October 1899.

SIR,

I have the honour to submit the Annual Report on the working of the Income Tax Act in the districts of the Northern Division, including Deesa, for the year 1898-99, together with the reports, as per margin, of the Collectors and the Cantonment Magistrate, Deesa. The following returns compiled in my office are appended:—

Ahmedabad Collector's No. 2509, dated 2nd September 1899.
Pálanpur Political Superintendent's No. 2734, dated 17th June 1899.
Kaira Collector's No. 3879, dated 26th July 1899.
Panch Maháls Collector's No. 3389, dated 25th July 1899.
Broach Collector's No. 1888, dated 6th July 1899.
Surat Collector's No. 1999, dated 3rd August 1899.
Thána Collector's No. 5733, dated 5th August 1899.

Return No. III.—Statement showing the gross collections under the Act.

Return No. IV.—Statement showing the original and final demands, net collections and uncollected balances of sums due.

*Return No. V.**—Classified statement of the incomes on which the tax was collected.

Return No. VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessment and collections in each táluka of the districts in the Northern Division.

2. Returns Nos. I and II will be submitted direct by the Accountant General.

3. Returns Nos. III, IV and V harmonise in the usual way, *i.e.* the total of column 22 of Return No. III, minus over-collections to be refunded, is equal to the total of column 20 of Return No. IV, while the total under each part of Return No. IV., minus fines and penalties, is equal to the total of the corresponding part shown in Return No. V.

4. The collections of the tax brought on to the books of the Accountant General, Bombay, and those shown in the Collector's Returns are shown in Appendix A; the differences between the two sets of figures are explained in a separate memorandum.

Administration.

5. The assessment lists for the cities of Ahmedabad, Broach and Surat were, as usual, drawn up by the Huzúr Deputy Collectors; those for the tálukas and Maháls by the Mámlatdárs and Mahálkaries, respectively. In the Deesa Cantonment this duty was performed by the Cantonment Magistrate. The final demand of the previous year was, as usual, the working basis for the assessing officers, supplemented of course by fresh enquiries and experience gained during the preceding year of the rise or fall of incomes liable to the tax. The Assistant and Deputy Collectors examined the lists for the tálukas and Maháls in their charge and after further scrutiny by the Collectors along with the

* Not printed.

lists for the cities of Ahmedabad, Broach and Surat, the Commissioner sanctioned their publication.

Revision.

6. The powers of revision under Section 25 of the Act were exercised in the cities of Ahmedabad and Surat by the Assessing Officers themselves; in the town of Kaira and in the tálukas of Broach, Ámod and Jambusar by the Húzur Deputy Collectors of Kaira and Broach respectively; in the City of Broach and the Hánsot Mahál partly by the District Deputy Collector and partly by the Assistant Collector; and elsewhere by the Assistant and Deputy Collectors in charge of tálukas.

7. The Collectors exercised as usual general supervision as Commissioners under Section 27 of the Act. The figures in the margin show that appeals to Commissioners increased considerably, principally in Ahmedabad, then Surat and then Broach. The assessments in the city of Ahmedabad having been subjected to considerable revision without apparent reason and the Assessing Officer having been transferred soon after the preparation of the lists, objection petitions were made freely in the hope that if no good came out of them no harm would be done to the objectors. The assessments, however, stood the tests of appeals well as the sequel shows. In Surat and Broach the number of objections rose as compared with the preceding year, but not to such an extent as to attract particular notice or require explanation. All the appeals were disposed of during the year.

District.	1898-99.	1897-98.
Ahmedabad ...	310	31
Kaira	...	9
Panch Mahála ...	8	3
Broach	36	20
Surat	65	20
Thána	...	2
Total ...	419	85

Original Demand.

8. The original demand of Rs. 5,06,389 was made from 17,057 persons as against Rs. 4,70,712 from 16,081 persons in 1897-98, showing an increase of Rs. 35,677 in the demand and of 976 in the number of persons assessed.

9. Altogether 1,152 objectors were successful in declaring their non-liability to the tax and others secured reductions in their assessments with the result that Rs. 36,329 were reduced on appeal and the final demand then stood at Rs. 4,70,060: penalties (Rs. 163) and arrears of the previous year (Rs. 17,601) added, the total amount for collection was Rs. 4,87,824. The gross realizations were Rs. 4,71,338, but as this sum included Rs. 1,410, which had been paid by objectors who were afterwards successful, the sum had to be refunded, and Rs. 176 still remain to be refunded to such persons. Excluding this latter sum the net collections amounted to Rs. 4,69,752, leaving a balance outstanding of Rs. 18,072 at the end of the year. Details of the original and final demands, the collections and the balances are given in the subjoined table :—

District.	Original Demand.		Final Demand.						
			I.—Salaries.		II.—Companies.		III.—Securities.	IV.—Other sources of Income.	
	Number.	Amount.	Number.	Amount.	Number	Amount.	Amount.	Number.	Amount.
		Rs.		Rs.		Rs.	Rs.		Rs.
Ahmedabad ...	6,372	2,23,856	220	7,801	31	34,257	462 (33 assessees.)	5,442	1,63,611
Deesa	113	2,313	3	32	...	...	.....	109	2,244
Kaira	3,172	74,525	64	748	...	...	.....	2,947	70,375
Panch Mahála .	783	14,303	7	91	...	...	.....	757	13,526
Broach ...	1,714	66,021	100	2,152	4	5,155	.....	1,536	55,778
Surat	3,398	92,027	107	2,490	1	493	573 (165 assessees.)	2,960	79,000
Thána	1,475	33,344	21	377	...	...	.....	1,398	30,895
Total ...	17,057	5,06,389	522	13,691	36	39,905	1,035 (198 assessees.)	15,149	4,15,429

District.	Final Demand—*continued.*				Arrears of previous year.	Grand Total.	Gross collections.	Refunds.	Net collections.	Balance outstanding, including amount written off and remitted.	Remarks.
	Total.		Penalties.								
	Number.	Amount.	Number.	Amount.							
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	5,726	2,06,131	271	136	4,614	2,10,881	2,05,515	920	2,04,595	6,286	
Deesa	112	2,276	77	22	47	2,345	2,320	...	2,320	25	
Kaira	3,011	71,123	...	...	*634	71,757	70,929	52	(a) 70,877	950	(a) Includes Rs. 70 to be refunded.
Panch Mahâls .	764	13,617	...	...	...	13,617	13,461	50	13,411	206	
Broach ...	1,640	63,085	3	5	100	63,190	62,900	130	62,770	420	
Surat	3,233	82,556	...	...	†10,640	93,196	84,934	89	(b) 84,845	8,457	(b) Includes Rs. 106 to be refunded.
Thâna	1,419	31,272	...	...	1,566	32,838	31,279	169	31,110	1,728	
Total ...	15,905	4,70,060	351	163	17,601	4,87,824	4,71,338	1,410	4,69,928	18,072	

* The difference of Rs. 5, as compared with the figures shown in the preceding year's report, is owing to the fact that Rs. 5, levied on account of penalty and remaining uncollected in 1897-98, were erroneously omitted to be entered in the accounts for that year.

† In certain táluka returns the balances outstanding were incorrectly shown last year, and hence the difference of Rs. 44 as compared with the figures appearing in the preceding year's report.

10. As compared with the preceding year there is a small increase in the final demand under Part I of Rs. 626, which is chiefly contributed by Ahmedabad and Surat. Under Part II the net increase is Rs. 8,242, which occurs in Ahmedabad (Rs. 7,473) and Broach (Rs. 1,781), but there is a decrease in Surat of Rs. 1,012; the rise in Ahmedabad is due to an increase in the number of companies, and that in Broach to the formation of an Association of gin-owners. The small increase under Part III does not call for any special remark.

11. The following table shows the original and final demands under Part IV (other sources of Income) as compared with the figures for the past year:—

District.		Original Demand.		Final Demand.	
		Number.	Amount.	Number.	Amount.
			Rs.		Rs.
Ahmedabad ...	1897-98	5,109	1,68,207	4,711	1,48,529
	1898-99	6,087	1,80,213	5,442	1,63,611
		+978	+12,006	+731	+15,082
Deesa ...	1897-98	119	2,532	119	2,500
	1898-99	110	2,281	109	2,244
		—9	—251	—10	—256
Kaira ...	1897-98	3,048	72,807	2,921	69,894
	1898-99	3,108	73,777	2,947	70,375
		+60	+970	+26	+481
Panch Mahâls ...	1897-98	727	13,760	704	12,943
	1898-99	776	14,212	757	13,526
		+49	+452	+53	+583
Broach ...	1897-98	1,622	44,621	1,546	41,780
	1898-99	1,640	58,714	1,536	55,778
		+18	+14,093	—10	+13,998
Surat ...	1897-98	3,156	87,044	3,028	81,160
	1898-99	3,125	88,471	2,960	79,000
		—31	+1,427	—68	—2,160

District—*continued.*		Original Demand.		Final Demand.	
		Number.	Amount.	Number.	Amount.
			Rs.		Rs.
Thána ...	1897-98	1,592	35,265	1,492	32,532
	1898-99	1,454	32,967	1,398	30,895
		—138	—2,298	—94	—1,637
Total ...	1897-98	15 373	4,24,236	14,521	3,89,338
	1898-99	16,300	4,50,635	15,149	4,15,429
		+927	+26,399	+628	+26,091

12. On the whole there was a rise both in the number of assessees and the amount of the tax in the original as well as the final demands. The districts which contributed to the increase were Ahmedabad (Rs. 15,082), Broach (Rs. 13,998), Kaira (Rs. 481) and Panch Maháls (Rs. 583), as against decreases in the Surat, Thána and Deesa Districts, the largest of which did not exceed Rs. 2,160 in Surat. The only fluctuations requiring notice are those in Ahmedabad and Broach, and in the first named the explanation has already been given: the careful revision of the assessment list, though severely challenged, brought about an increase, which is probably capable of still further development. In Broach the gin-owners have formed an Association which has had the result of keeping down competition in the trade and thus increasing the profits. Surat and Thána have been through hard times in consequence of the plague, but it is agreeable to notice that the decreases are as small as they are.

13. The following table gives for each district details as to the number of persons originally assessed, the number of petitions of objections made against the original assessments, percentage of petitions to assessees, the percentage of reductions on objections, and the incidence of the tax:—

District.	Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reductions on objections.	Incidence of the Tax under Parts I, II, III and IV.			
					Population of the district.	Per head of population.	Per head of tax-payer.	Number of persons to one tax-payer.
						Rs. a. p.	Rs. a. p.	
Ahmedabad ...	6,372	3,538	55·5	7·9	921,712	0 3 7	36 0 0	161
Deesa	113	12	10·6	1·6	8,765	0 4 2	20 5 2	78
Kaira	3,172	1,368	43·1	4·6	871,589	0 1 4	23 9 11	289
Panch Mahálś...	783	299	38·2	5·4	313,417	0 0 8	17 13 2	410
Broach... ...	1,744	771	44·2	4·4	341,490	0 2 11	38 7 5	208
Surat	3,398	1,105	32·5	10·3	649,989	0 2 0	25 8 7	201
Thána	1,475	235	15·9	6·2	819,580	0 0 7	22 0 7	577
Total ...	17,057	7,328	43·0	7·2	3,926,542	0 1 11	29 8 10	247

14. In all, 7,328 or 43·0 per cent. appeals were preferred against 6,136 or 38·1 per cent. in the preceding year. Of the former, 6,909 appeals were made under Section 25 of the Act and 419 to the Commissioners under Section 27. The amount reduced on successful petitions of objection was slightly less during the year, being 7·2 per cent. of the original assessment, as against 7·6 per cent. in the preceding year. Contrasting the figures for each district separately, it appears that the proportion of objection rose in the districts of Ahmedabad, Kaira (only slightly), Panch Maháls and Surat. The districts of Deesa, Broach and Thána, on the other hand, show a satisfactory decline.

The percentage of reductions on objections was more or less the same as last year in all the districts except Ahmedabad and Surat. In Ahmedabad it is satisfactory to note that the percentage of reductions declined from 10·0 to 7·9, notwithstanding the fact that the number of petitions of objections rose from 2,357 to 3,538. Of the latter number, only 646 petitioners were successful. The increase from 6·3 to 10·3 in the percentage of reductions in the Surat District is not matter of surprise, considering how adversely the plague affected the profits of assessees.

15. The average incidence of the tax per head of population was much the same as in the preceding year, *viz.* Re. 0-1-11 against Re. 0-1-10. The incidence per head of assessees has risen from Rs. 28-9-1 to Rs. 29-8-10.

16. The subjoined table exhibits the variations in each class under Part IV in consequence of revision :—

Class.	Ahmedabad.		Deesa.		Kaira.		Panch Mahals.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I ...	2,640	...	...	...	864	...	60	10
II ...	2,340	...	...	...	555	...	90	...
III ...	1,700	...	...	...	420	...	50	20
IV ...	1,008	...	....	...	84	...	84	...
V ...	875	...	35	...	175	...	70	35
VI ...	1,134	...	...	...	...	84	84	42
VII ...	593	...	...	...	303	...	3	...
VIII ...	2,405	...	2	...	419	...	182	78
IX ...	1,347	...	...	...	...	63	248	...
X ...	...	826	...	...	...	...	...	...
XI ...	2,604	...	...	...	...	234	...	...
XII ...	782	...	...	...	963	...	...	...
XIII ...	...	...	...	...	...	...	...	...
XIV ...	...	...	...	...	...	...	...	...
XV ...	...	...	...	...	...	...	...	...
Total ...	17,428	826	37	...	3,783	381	871	185
Net reduction.	—16,602		—37		—3,402		—686	

Class.	Broach.		Surat.		Thána.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I ...	530	40	270	280	440	50	4,804	380
II ...	345	15	255	120	135	30	3,720	165
III ...	260	...	715	60	165	100	3,310	180
IV ...	84	28	1,260	28	196	84	2,716	140
V ...	140	...	210	...	179	70	1,684	105
VI ...	84	...	1,092	84	56	84	2,450	294
VII ...	109	109	957	...	493	54	2,458	163
VIII ...	753	78	2,072	78	469	199	6,302	433
IX ...	671	...	386	...	641	404	3,293	467
X ...	152	...	2,375	...	373	...	2,900	826
XI ...	78	...	179	...	...	...	2,861	234
XII ...	...	...	...	...	...	...	1,745	...
XIII ...	...	...	...	1,150	...	...	...	1,150
XIV ...	...	...	1,500	...	...	...	1,500	...
XV ...	...	...	...	...	...	...	...	...
Total ...	3,206	270	11,271	1,800	3,147	1,075	39,743	4,537
Net reduction.	—2,936		—9,471		—2,072		—35,206	

This table includes the results of the appeal proceedings only.

17. The total reductions amounted to Rs. 39,743, while enhancements were made to the extent of Rs. 4,537, the net reduction being thus Rs. 35,206 against Rs. 34,898 last year. The net reductions in the lower classes (I to VI) amounted to Rs. 17,420 against Rs. 11,253 in the preceding year, while in the upper classes they amounted to Rs. 17,786 against Rs. 23,645. The table given in the margin shows the net reductions made in each district during the year under report and the preceding one. Ahmedabad, Panch Mahâls and Thâna show an improvement this year. Considerable reductions had to be made in the Surat District, and the reason for this is explained in paragraph 14 above. The reductions in Kaira increased to a small extent and in Deesa and Broach only slightly.

District.	1898-99.	1897-98.
	Rs.	Rs.
Ahmedabad ...	16,602	19,678
Deesa	37	32
Kaira	3,402	2,913
Panch Mahâls .	686	817
Broach ...	2,936	2,841
Surat	9,471	5,884
Thâna	2,072	2,733
Total ...	35,206	34,898

Final Demand.

18. The final demand under all parts amounted to Rs. 4,70,090 against Rs. 4,35,062 in the previous year, showing a net increase of Rs. 34,918 under all the four parts. Taking each part separately there was an increase of Rs. 626 under Part I, which was mainly contributed by Ahmedabad and Surat; an increase of Rs. 8,242 under Part II, which is shared by Ahmedabad and Broach and is coupled with some decrease in Surat; a slight increase of Rs. 39 under Part III and an increase of Rs. 26,091 under Part IV, which has already been accounted for in paragraph 12 above. Penalties to the amount of Rs. 163 in 351 cases were inflicted against Rs. 157 in 276 cases in the previous year. In Ahmedabad Rs. 136 were levied from 271 persons as against Rs. 137 from 245 persons in the preceding year. In Deesa and Broach Rs. 22 and Rs. 5 were levied from 77 and 3 persons respectively. The large increase in Deesa is attributed to the fact that in the year under report the issuing of notices to persons delaying payment was resorted to immediately on the expiration of the period fixed for payment, whereas in previous years it was thought fit to wait for a reasonable time before issuing notices. As no difficulty was experienced in realizing the tax in the districts of Kaira, Panch Mahâls, Surat and Thâna, no penalty was inflicted in those districts.

19. The amount of outstanding balance at the close of the year was Rs. 18,072 or 3·7 per cent. of the total amount for collection (Rs. 4,87,824) against Rs. 20,147 or 4·5 per cent. in the previous year. The following table furnishes details for each district :—

District.	Amount outstanding.	Since collected.	Written off.	Proposed to be written off.	Pending decision of appeal.	In course of recovery.	Remarks.
	Rs	Rs.	Rs.	Rs.		Rs.	
Ahmedabad	6,286	1,258	735	3,989	...	304	
Deesa	25	...	...	...	...	25	
Kaira	950	102	34	...	...	814	
Panch Mahâls ...	206	206	...	...	...	...	
Broach	420	121	90	20	...	189	
Surat	8,457	4,389	943	...	...	3,125	
Thâna	1,728	819	284	...	...	625	
Total ...	18,072	6,895	2,086	4,009	...	5,082	

It will be seen from the above table that of the sum of Rs. 18,072 outstanding, Rs. 6,895 have since been collected and Rs. 2,086 written off. The sum of Rs. 3,989, shown against Ahmedabad in the column headed "Proposed to be written off," has since been written off, and a further sum of Rs. 20 will have to be written off in the Broach District. The remainder Rs. 5,082 is in the course of recovery.

20. Return No. V.—This return shows the distribution of the tax over the different sources of income brought under the operation of the Act. The distribution of the amount collected over the main heads of income and the percentage of each head on the total income for the Division are shown in the following table :—

Heads.	Amount.	Percentage on Total.
	Rs.	
I.—Salaries	13,691	2·9
II.—Companies	40,017	8·5
III.—Securities	1,035	0·2
IV.—Other sources—		
(*a*) Professions	20,791	4·4
(*b*) Commerce	2,93,969	62·6
(*c*) Transport	1,395	0·3
(*d*) Trade	44,077	9·4
(*e*) Manufacture	33,224	7·1
(*f*) Property	21,383	4·6
Total Part IV ...	4,14,839	88·4
Grand Total ...	4,69,582	100·0

As usual, commerce paid more than half the amount of the tax collected, *viz.* 62·6 per cent., while trade was next and paid 9·4 per cent.

21. Appendix B* shows the distribution by districts of the principal sources of income under Part IV. As in previous years, money-lending, which is included under commerce, paid the largest amount, *viz.* Rs. 1,44,388, out of the total of Rs. 4,69,582.

22. Return No. VI.—The total expenditure incurred in the assessment and collection of the tax amounted to Rs. 2,533-13-6 against Rs. 2,526-1-3 in the preceding year. The greater part of the expenditure was incurred in Ahmedabad and Surat, where small permanent establishments have been entertained for the collection of the tax. In Kaira, Broach and Thána the work was done by the help of temporary establishments. No expenditure was incurred in the Panch Mahâls, where, as usual, the ordinary establishment did the work. The figures given in the return have been duly verified by the Accountant General.

23. Return No. VII shows the assessment and collection of the tax in each táluka of the districts in this Division. The difference of Rs. 2,086 between the balance outstanding on 1st April as shown in this Return and in column 21 of Return No. IV is the result of the omission from Return No. VII of the arrears of the previous year which were written off, though included in Return No. IV.

General Remarks.

24. The administration of the tax has been fairly satisfactory. The thorough revision of the assessment lists in Ahmedabad, which resulted in an appreciable accession to the revenue, might be adopted elsewhere with the same results, but the other districts in the Division have gone through vicissitudes

* Not printed.

brought about by the visitation of the plague which dislocated business everywhere, and the time is not opportune. The decreases in Surat and Thána—two districts in which plague has lingered—are reasonable. Relief in the way of exemption from the tax or reduction in the assessment was freely given in these districts, but the difference as compared with the preceding year was inappreciable.

I have the honour to be,
Sir,
Your most obedient servant,

F. S. P. LELY,
Commissioner, N. D.

B 415—3

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1898-99 in the Northern Division.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuities paid by the Government.		Salaries, Pensions, Annuities, and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers. Tax levied under Section 9 (1).		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers. Tax levied under Section 9 (2).		Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collection.	Remarks.
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I ...	500, but less than 750 ...	..	...	98	848	26	318	104	787	2	24	133	6,344	63,420	6,574	65,530	85	...	65,615	153	65,462	
II ...	750 ,, ,, 1,000 ...	...	...	27	421	10	111	42	651	...	...	41	2,874	43,104	2,953	44,328	20	...	44,348	85	44,263	
III ...	1,000 ,, ,, 1,250 ...	...	...	8	138	10	190	33	602	...	...	12	1,951	38,962	2,002	39,904	41	...	39,945	40	39,905	
IV ...	1,250 ,, ,, 1,500 ...	...	...	4	113	4	44	12	294	...	...	...	1,147	32,084	1,167	32,535	5	...	32,540	53	32,487	
V ...	1,500 ,, ,, 1,750 ...	...	...	1	3	3	100	13	446	...	...	41	712	24,861	729	25,451	7	...	25,458	53	25,405	
VI ...	1,750 ,, ,, 2,000 ...	...	...	...	...	5	8	9	311	1	46	...	487	20,433	502	20,798	1	...	20,799	7	20,792	
	Total I to VI ...	...	...	138	1,523	58	771	213	3,091	3	70	227	13,515	2,22,864	13,927	2,28,546	159	...	2,28,705	391	2,28,314	
VII ...	2,000, but less than 2,500 ...	...	...	2	83	8	305	29	1,268	3	156	687	556	30,631	598	33,130	3	...	33,133	40	33,093	
VIII ...	2,000 ,, ,, 5,000 ...	...	...	9	484	12	955	27	2,368	5	449	121	745	63,330	798	67,707	7	...	67,714	371	67,343	
IX ...	5,000 ,, ,, 10,000 ...	...	...	2	29	6	735	17	2,063	5	733	...	209	34,895	239	38,455	..	...	38,455	119	38,336	
X ...	10,000 ,, ,, 20,000 ...	...	...	...	...	...	...	1	16	4	1,647	...	47	15,750	52	17,413	1	...	17,414	...	17,414	
XI ...	20,000 ,, ,, 30,000 ...	...	...	...	...	...	...	...	...	1	629	...	16	9,439	17	10,068	...	...	10,068	182	9,886	
XII ...	30,000 ,, ,, 40,000 ...	...	...		...	...	..	...	...	2	2,193	...	10	8,872	12	11,065	...	...	11,065	307	10,758	
XIII ...	40,000 ,, ,, 50,000 ...	...	...	...	...	...	...	...	.	3	4,559	...	4	4,538	7	9,097	...	...	9,097	...	9,097	
XIV ...	50,000 ,, ,, 1,00,000 ...	...	...	...	...	...	...	...	...	6	8,572	...	7	11,555	13	20,127	...	...	20,127	...	20,127	
XV ...	1,00,000 and more	...	...	...	...	...	...	...	...	5	21,009	...	4	14,551	9	35,560	...	...	35,560	...	35,560	
	Total VII to XV ...	...	...	13	596	26	1,995	74	5,715	34	39,947	808	1,598	1,93,561	1,745	2,42,622	11	...	2,42,633	1,019	2,41,614	
	GRAND TOTAL ...	...	...	151	2,119	84	2,766	287	8,806	37	40,017	1,035	15,113	4,16,425	15,672	4,71,168	170	...	4,71,338	1,410	*4,69,928	

* The difference of Rs. 176, between the amount shown here and that shown in Return No. IV (Column 20), is due to the over-collections of Rs. 70 in the Kaira District, and Rs. 106 in the Surat District having remained unrefunded at the close of the year.

F. S. P. LELY,
Commissioner, N. D.

RETURN No. IV.

(RULE No. 19.)

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886 in the year 1898-99 in the Northern Division.

Part of the Act under which the Income is Assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III-A and Part I, Schedule II...	522	13,691	...	13,691	...	13,691	522	13,691	...	...	...	...	3	13,694	13,688	...	...	3	13,691	3	
Chapter III-B and Part II, Schedule II...	37	41,028	1	41,021	6	39,905	36	39,905	...	...	...	...	112	40,017	39,905	...	...	112	40,017	...	
Chapter III-C and Part III, Schedule II...	198	1,035	...	1,035	...	1,035	198	1,035	...	...	...	...	...	1,035	1,035	...	...	...	1,035	...	
Chapter III-D and Part IV, Schedule II...	16,300	4,50,635	6,908	4,18,159	413	4,15,429	15,149	4,15,429	351	163	...	...	17,486	4,33,078	3,99,816	163	...	*15,033	4,15,009	18,069	
Total ...	17,057	5,06,389	6,909	4,73,906	419	4,70,060	15,905	4,70,060	351	163	...	...	17,601	4,87,824	4,54,441	163	...	*15,148	4,69,752	18,072	

*This sum includes Rs. 7 on account of arrears of penalty recovered in the Deesa (Rs. 2) and Kaira (Rs. 5) Districts.

F. S. P. LELY,
Commissioner, N. D.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the year 1898-99.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment	*2,416 1 1	* Includes Rs. 91-4-10 paid in Kaira for collecting the tax in the Inám Village of Dákor.
Travelling Allowance	5 14 0	
Contingencies...	111 14 5	
Total ...	2,533 13 6	

F. S. P. LELY,
Commissioner, N. D.

RETURN No. VII.

Statement showing the Total Assessment and Collections on account of Income Tax in each Táluka of the Districts of the Northern Division for the year 1898-99.

District.	Táluka.	Final Demand.		Collections.		Balance Outstandings.	Recovery of previous year's Arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	Ahmedabad City	2,946	1,31,728	1,27,724	136	4,004	...	
	Daskroi	401	9,573	9,573	...	...	881	
	Sánand	256	6,017	5,942	...	75	554	
	Viramgám	719	23,604	22,750	...	854	685	
	Dholka	322	7,680	7,680	...	...	45	
	Dhandhuka	531	15,438	14,820	...	618	1,704	
	Gogha	62	1,183	1,183	...	...	10	
	Prántij	330	7,584	7,584	...	...	...	
	Modása	159	3,324	3,324	...	...	...	
	Total under Part IV. ...	5,442	1,63,611	1,58,060	136	5,551	3,767	
	„ „ „ I. ...	220	7,801	7,801	...	...	...	
	„ „ „ II. ...	31	34,257	34,257	...	...	112	
	„ „ „ III. ...	33	462	462	...	...	...	
	Grand Total ...	5,726	2,06,131	2,00,580	136	*5,551	3,879	* Exclusive of Rs. 735 written off.
Deesa	Total under Part IV. ...	109	2,244	2,244	22	22	22	
	„ „ „ I. ...	3	32	29	...	3	3	
	Total ...	112	2,276	2,273	22	25	25	
Kaira	Mehmadabad	301	7,071	6,604	...	466	28	
	Mátar	271	5,233	5,203	...	30	...	
	Kapadvanj	341	9,442	9,112	...	330	117	
	Thásra	315	5,862	5,832	...	30	360	
	Nadiád	607	18,529	18,515	...	15	60	
	A'nand	601	13,812	13,812	...	...	15	
	Borsad	555	11,042	10,997	...	...	20	
	Huzúr	20	132	132	...	45	...	
	Total under Part IV. ...	2,947	70,375	69,459	...	916	600	
	„ „ „ I. ...	64	748	748	...	...	...	
	Grand Total ...	3,011	71,123	70,207	...	†916	600	† Exclusive of Rs. 34 written off and remitted.
Pauch Mahals ...	Godhra	266	5,090	4,884	...	206	...	
	Kálol	91	1,265	1,265	...	...	...	
	Hálol	74	865	865	...	...	...	
	Dohad	207	4,404	4,404	...	...	...	
	Jhálod	126	1,993	1,993	...	...	...	
	Total under Part IV ...	757	13,526	13,320	...	206	...	
	„ „ „ I ...	7	91	91	...	...	...	
	Grand Total ...	764	13,617	13,411	...	206	...	
Broach.	Broach City	647	39,298	39,109	5	189	...	
	„ Táluka	204	3,944	3,944	...	20	10	
	Jambusar	241	6,907	6,907	...	...	10	
	Amod	117	2,108	2,108	...	...	...	
	Vágra	103	1,763	1,753	...	...	...	
	Ankleshvar	239	5,920	5,799	...	121	...	
	Hánsot	89	3,125	3,125	...	...	...	
	Total under Part IV ...	1,536	55,778	55,438	5	330	20	
	„ „ „ I ...	100	2,152	2,152	...	...	...	
	„ „ „ II ...	4	5,155	5,155	...	...	...	
	Grand Total ...	1,640	63,085	62,745	5	‡330	20	‡ Exclusive of Rs. 90 written off.

RETURN No. VII.—*continued.*

District.	Táluka.	Final Demand.		Collections.		Balance Outstanding.	Recovery of previous year's Arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Surat	Surat City...	1,467	44,831	39,225	...	5,810	8,427	
	Olpád	236	4,576	4,196	...	380	486	
	Chorási	253	4,726	4,579	...	147	...	
	Bárdoli	346	6,284	5,830	...	454	108	
	Jalálpor	289	8,243	8,228	...	15	...	
	Chikhli	121	1,959	1,959	...	...	...	
	Bulsár	284	6,858	6,150	...	708	472	
	Párdi	114	2,848	2,848	...	...	...	
	Mándvi	123	2,231	2,231	...	...	...	
	Total under Part IV ...	2,960	79,000	71,690	...	7,514	9,493	
	„ „ I ...	107	2,490	2,490	...	...	...	
	„ „ II ...	1	493	493	...	...	...	
	„ „ III ...	165	573	573	...	...	...	
	Grand Total ...	3,233	82,556	75,246	...	*7,514	9,493	* Exclusive of Rs. 943 written off.
Thána... ...	Dáhánu	125	3,017	3,017	...	...	...	
	Máhim	124	2,869	2,727	...	142	...	
	Bassein	131	3,393	3,393	...	...	...	
	Sálsette	418	7,904	7,085	...	837	394	
	Kalyán	146	3,467	3,437	...	30	...	
	Bhiwndi	237	6,380	6,098	...	415	684	
	Váda	39	552	552	...	...	...	
	Sháhápur	127	2,272	2,252	...	20	53	
	Murbád	65	1,328	1,328	...	...	...	
	Huzúr	7	90	90	...	...	...	
	Total, under Part IV ...	1,398	30,895	29,602	...	1,444	1,131	
	„ „ I ...	21	377	377	...	...	...	
	Grand Total ...	1,419	31,272	29,979	...	†1,444	1,131	† Exclusive of Rs. 284 written off.
	ABSTRACT.							
Ahmedabad		5,726	2,06,131	2,00,580	136	5,551	3,879	
Deesa		112	2,276	2,273	22	25	25	
Kaira		3,011	71,123	70,207	...	916	600	
Panch Maháls		764	13,617	13,411	...	206	...	
Broach		1,640	63,085	62,745	5	330	20	
Surat		3,233	82,556	75,246	...	7,514	9,493	
Thána		1,419	31,272	29,979	...	1,444	1,131	
	Total ...	15,905	4,70,060	4,54,441	163	‡15,986	15,148	‡ Exclusive of Rs. 2,086 written off.

F. S. P. LELY,
Commissioner, N. D.

APPENDIX A.

Statement showing the total collections on account of Income Tax in each District of the Northern Division, credited in the account of the Accountant General and those shown in the Collector's Return No. III.

District.	As per Final Return for March furnished by the Accountant General.											As per Collector's Income Tax Return No. III. (Column 20).	Difference between the credits of the Accountant General (Column 12) and those of the Collector (Column 13.)
	Part I.—Tax on Salaries, &c., paid by Local Authorities and Companies.				Part II.	Part III.	Part IV.—Tax on other sources of Income.						
	Local Authorities.		Recoveries by Revenue Authorities from Companies and private persons.	Total of Columns 2 to 4.	Tax on profits of Companies.	Tax on interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of Columns 8 to 10.	Total of Columns 5, 6, 7 and 11.		
	Recoveries from Local Fund payment vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trust.											
1	2		3	4	5	6	7	8	9	10	11	12	13	14
	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.
Ahmedabad (including Deesa).	121 8 4	704 3 2	7,009 15 2	7,835 10 8	34,369 2 7	461 13 7	1,65,007 8 0	136 0 0	44 8 11	1,65,188 0 11	2,07,854 11 9	2,07,835	—20
Kaira (including Panch Mahals).	180 12 0	187 13 0	470 5 7	838 14 7	282 14 9	.....	83,263 4 4	5 0 0	0 3 0	83,268 7 4	84,390 4 8	84,391	+1
Broach	101 13 0	166 11 0	1,883 7 2	2,151 15 2	5,154 13 11	.....	55,589 11 6	5 0 0	2 14 0	55,597 9 6	62,904 6 7	62,900	—4
Surat	138 8 8	506 11 7	1,844 15 8	2,490 3 11	493 0 4	572 9 9	81,392 10 5	...	196 4 0	81,588 14 5	85,144 12 5	84,934	—211
Thána	60 6 4	273 4 5	27 5 6	361 0 3	.....	.....	30,915 3 6	...	1 0 8	30,916 4 2	31,277 4 5	31,279	+2
Total ...	603 0 4	1,838 11 2	11,236 1 1	13,677 12 7	40,299 15 7	1,034 7 4	4,16,168 5 9	146 0 0	244 14 7	4,16,559 4 4	4,71,571 7 10	4,71,339	—232

F. S. P. LELY,
Commissioner, N. D.

Explanatory Memorandum.

Ahmedabad (including Deesa)—

Rs.	
2,07,855	Accountant General's credit.
2,07,835	Collector's credit.
—20	

The difference is due to the following items having been excluded from the Collector's Return :—

Rs.	a.	p.	
16	15	6	Copying fees.
3	0	6	Elimination of fractions.
20	0	0	

Kaira (including Panch Mahâls)—

Rs.	
84,390	Accountant General's credit.
84,391	Collector's credit.
+1	

The difference is due to the elimination of fractions.

Broach—

Rs.	
62,904	Accountant General's credit.
62,900	Collector's credit.
—4	

The difference is due to the following items excluded from the Collector's Return :—

Rs.	a.	p.	
1	4	5	Recoveries by Customs and Salt Department.
2	14	0	Copying fees.
4	2	5	Total.
Deduct ...	0	2	5 Elimination of fractions.
4	0	0	

Surat—

Rs.	
85,145	Accountant General's credit.
84,934	Collector's credit.
—211	

The difference is due to the following items having been excluded from the Collector's Return :—

Rs.	a.	p.	
15	8	9	Recoveries by Customs and Salt Department.
196	4	0	Other items.
211	12	9	Total.
Deduct ...	0	12	9 Elimination of fractions.
211	0	0	

Thâna—

Rs.	
31,277	Accountant General's credit.
31,279	Collector's credit.
+2	

The difference is due to the elimination of fractions.

F. S. P. LELY,
Commissioner, N. D.

No. $\frac{R}{362}$ OF 1900.

From

THE COMMISSIONER, C. D.;

To

THE SECRETARY TO GOVERNMENT,
Financial Department.

Camp Manmád, 24th January 1900.

SIR,

I have the honour to submit the report on the working of the Income Tax Act in the districts of the Central Division for the year 1898-99, together with the following returns compiled in this office :—

Return No. III.—Statement showing collections of the tax under Parts I to IV of Schedule II of the Act.

Return No. IV.—Statement showing the original and final demands and the uncollected balances at the close of the year.

*Return No. V.**—Classified statement of the incomes on which the tax was collected.

Return No. VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessments and collections in each táluka of the different districts of the Division.

The reports and returns received from the Collectors are also appended.

2. Returns Nos. III, IV and V agree with each other in the manner required by standing orders. The difference between the totals of column 22 of Return No. III and column 20 of Return No. IV is due to the fact that over-collections amounting to Rs. 1,558 which remained unrefunded at the close of the year though included in Return No. III do not appear in Return No. IV. The total collections in column 20 of Return No. IV will be found to agree with the collections shown in the last column of Return No. V if penalties amounting to Rs. 676 which are not included in Return No. V, are deducted from the former. The following table exhibits the agreement of the figures in the three returns for each district :—

Name of the District.	Amount as shown in Column 22 of Return No. III.	Over-collections not refunded.	Amount of Column 20 of Return No. IV.	Penalties.	Grand Total of all Parts of Return No. V.
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagar	47,007	752	46,255	...	46,255
Khándesh	1,16,646	418	1,16,228	87	1,16,141
Násik	59,977	99	59,878	87	59,791
Poona	1,00,539	92	1,00,447	502	99,945
Sátára	41,442	11	41,431	...	41,431
Sholápur	53,109	186	52,923	...	52,923
Total ...	4,18,720	1,558	4,17,162	676	4,16,486

3. Appendix A shows the collections of the tax brought on to the books of the Accountant General and those entered in the Collector's Return No. III. The subjoined table exhibits the difference between the two sets of figures under each Part, as also under "Penalties" and "Other Items" :—

* Not printed.

Districts.	Part I.		Difference.	Part II.		Difference.	Part III.		Difference.	Part IV.	
	Collector's.	Accountant General's.		Collector's.	Accountant General's.		Collector's.	Accountant General's.		Collector's.	Accountant General's.
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
Ahmednagar ...	958	958	...	102	102	...	...	...	...	46,784	46,784
Khándesh... ...	2,822	2,820	—2	1,236	1,236	...	...	...	...	1,12,699	1,12,699
Násik	411	412	+1	60	60	...	...	...	...	59,143	59,442
Poona	7,275	7,276	+1	1,601	1,601	...	47	47	...	91,323	91,323
Sátára	387	292	—95	...	...	...	242	243	+1	40,839	41,038
Sholápur	1,483	1,483	...	...	...	...	23	23	...	51,898	51,884
Total ...	13,336	13,241	—95	2,999	2,999	...	312	313	+1	4,02,986	4,03,170

Districts.	Difference.	Penalties.		Difference.	Other Items.		Difference.	Total.		Difference.
		Collector's.	Accountant General's.		Collector's.	Accountant General's.		Collector's.	Accountant General's.	
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
Ahmednagar ...	...	...	...	...	...	...	...	47,844	47,844	...
Khándesh ...	...	92	92	...	...	...	...	1,16,849	1,16,847	—2
Násik	—1	87	87	...	...	...	...	60,001	60,001	...
Poona	...	502	500	—2	...	280	+280	1,00,748	1,01,027	+279
Sátára	+199	...	2	+2	...	...	...	41,468	41,575	+107
Sholápur ...	—14	...	...	...	...	...	...	53,404	53,390	—14
Total ...	+184	681	681	...	...	280	+280	4,20,314	4,20,684	+370

It will be seen that the credits appearing in the Accountant General's returns agree with those shown in the Collectors' statements in the case of the Ahmednagar and Násik Districts, while there are discrepancies between the two sets of figures in the case of the remaining districts. In Khándesh the difference of Rs. 2 is traceable to a wrong classification of receipts in the Treasury accounts: that in Poona amounting to Rs. 279 represents the realizations on account of notice-fees and bhatta which do not find a place in the Collectors' Return No. III: that in the Sátára District (Rs. 107) is accounted for by the fact that the assessment (Rs. 104) and penalty (Rs. 3) recovered in one case in the Poona District was not accounted for in the Collector's Return No. III: and that in the Sholápur District (Rs. 14) was due to the fact that this sum adjusted by deduction from a Dumala allowance payable to an assessee was included in the Collector's Return No. III, but was excluded from the Accountant General's figures which represent cash receipts only.

4. No change was made during the year in the arrangements for the assessment of the tax. The lists for the several tálukas and petas in the Division were as usual prepared by Mámlatdárs and Mahalkaris, while those for head-quarter towns were framed by the Huzúr Deputy Collectors concerned, except the lists for Poona City and the Cantonments of Poona and Kirkee which were framed by the City Magistrate. The lists are accepted by the Commissioner on the assurances of Collectors as to their general accuracy, as there are no means of scrutinizing them in detail; but judging from the extent of remissions which have to be granted after the final demand has been fixed there seems great room for improvement in the work of the assessing officers. In the great majority of cases the preceding year's lists are copied out without adequate inquiry, a few changes being made here and there; and when the process of recovery begins it is found that many of the assessees are either dead, or have closed their business or have transferred it to other places. The Commissioner has issued instructions which, it is hoped, will have the effect of minimising such errors.

5. Assistant and District Deputy Collectors are authorised under Section 25 of the Act to hear petitions of objections arising in their Revenue Charges. Huzúr Deputy Collectors dispose of those preferred at the Head-Quarter Towns, except such as are presented by assessees in the City, Suburbs and Cantonment of Poona and the Cantonment of Kirkee which are dealt with by the City Magistrate of Poona.

6. The Collectors hold the powers of Commissioners for the purposes of Section 27 of the Income Tax Act. In the exercise of this function they disposed of 235 appeals against decisions passed by Sub-Divisional Officers on petitions of objection. The number of appeals heard in the preceding year was 152. Ahmednagar was the only district in which all the appeals preferred to the Collector were rejected.

7. The following statement shows for each district the original and final demand as well as the collections and the outstanding balances :—

District.	Population.	Original Demand.		Final Demand.									
				I. Salaries.		II. Companies.		III. Securities.		IV. Other sources.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ahmednagar ...	8,88,755	2,154	52,730	35	958	1	102	...	...	1,940	46,624	1,976	47,684
Khándesh ...	14,60,851	8,714	1,23,775	137	2,822	6	1,236	...	..	5,481	1,13,141	3,624	1,17,199
Násik ...	8,43,582	2,626	62,384	39	412	1	60	...	...	2,469	58,026	2,509	58,498
Poona ...	10,67,800	3,851	1,12,519	267	7,346	4	1,601	8	47	3,378	95,857	3,657	1,04,851
Sátára ...	12,25,989	2,135	44,207	22	422	...	...	34	242	1,969	40,735	2,025	41,399
Sholápur ...	7,50,689	1,795	53,488	67	1,483	...	...	1	23	1,679	47,066	1,747	48,572
Total ...	62,37,666	16,275	4,49,103	567	13,443	12	2,999	43	312	14,916	4,01,449	15,538	4,18,203

District.	Penalties.		Arrears of previous years.	Grand Total.	Gross collections.	Refunds.	Net collections.	Balance outstanding.
	No.	Amount.						
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagar	...	...	7,690	55,374	47,844	837	47,007	9,119
Khándesh	11	87	3,771	1,21,057	1,16,849	203	1,16,646	4,829
Násik	52	75	6,029	64,602	60,001	24	59,977	4,724
Poona	408	814	10,477	1,16,142	1,00,748	209	1,00,539	15,695
Sátára	...	...	9,347	50,746	41,468	26	41,442	9,315
Sholápur	...	...	7,965	56,537	53,404	295	53,109	3,614
Total ...	471	976	45,279	4,64,458	4,20,314	1,594	4,18,720	47,296

The original assessments under all Parts for the year under report amounted to Rs. 4,49,103. It was slightly lower than the total of the preceding year, which was Rs. 4,51,165. Petitions of objections led to a reduction of Rs. 30,900. With a higher original demand the reduction in 1897-98 was only Rs. 23,019. In Khándesh and Poona the final demand was somewhat higher, but in the other districts it was lower. The net result was a decrease of Rs. 9,943 for the Division as a whole, due no doubt to the effects of plague and an indifferent season. Penalties amounting to Rs. 976 were imposed in 471 cases. The total amount for collection, inclusive of an outstanding balance of Rs. 45,279 pertaining to previous years, was Rs. 4,64,458. The amount actually realized during the year was Rs. 4,18,720, inclusive of over-collections to the extent of Rs. 1,558 remaining to be refunded at the close of the year. Exclusive of this last mentioned item, the outstandings at the close of the year aggregated Rs. 47,296, The total of the arrears at the end of 1897-98 was Rs. 51,066, but as the demand was larger by something more than Rs. 10,000, the collections during the year under report were distinctly unfavourable.

8. The following table contrasts the figures of the original and final demand under Part IV with the corresponding figures for the preceding year :—

District.	Year.	Original Demand.		Final Demand.	
		Number.	Amount.	Number.	Amount.
			Rs.		Rs.
Ahmednagar...	1897-98 ...	2,222	54,779	2,115	51,793
	1898-99 ...	2,118	51,670	1,940	46,624
	.....	—104	—3,109	—175	—5,169
Khándesh ...	1897-98 ...	3,522	1,14,433	3,462	1,10,872
	1898-99 ...	3,571	1,19,717	3,481	1,13,141
	.....	+49	+5,284	+19	+2,269
Násik ...	1897-98 ...	2,662	62,618	2,580	60,650
	1898-99 ...	2,586	61,912	2,469	58,026
	.....	—76	—706	—111	—2,624
Poona ...	1897-98 ...	3,651	1,03,912	3,387	94,309
	1898-99 ...	3,572	1,03,525	3,378	95,857
	.....	—79	—387	—9	+1,548
Sátára ...	1897-98 ...	2,146	44,777	2,057	43,055
	1898-99 ...	2,079	43,543	1,969	40,735
	.....	—67	—1,234	—88	—2,320
Sholápur ...	1897-98 ...	1,758	52,971	1,707	49,961
	1898-99 ...	1,727	51,982	1,679	47,066
	.....	—31	—989	—28	—2,895
Total ...	1897-98 ...	15,961	4,33,490	15,308	4,10,640
	1898-99 ...	15,653	4,32,349	14,916	4,01,449
	.....	—308	—1,141	—392	—9,191

In Khándesh the demand under this Part—both original and final—shows an increase. In Poona the final demand alone was higher. Elsewhere the amount of the original as well the final assessments was lower.

9. The following table shows for each district the number of persons originally assessed to the tax, the number of petitions of objection preferred against the original assessments, the percentage of petitions to assessees, the percentage of reduction on objections and the incidence of the tax:—

Districts.	Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reduction on objections.	Incidence of the tax under Parts I @ IV.			Number of persons to one tax-payer.
					Population of the District.	Per head of Population.	Per head of Tax-payer.	
						Rs. a. p.	Rs. a. p.	
Ahmednagar	2,154	817	37·9	9·6	8,88,755	0 0 10	24 2 1	450
Khándesh	3,714	1,026	26·6	5·3	14,60,851	0 1 3	32 5 5	403
Násik	2,626	1,132	43·10	6·23	8,43,582	0 1 1	23 5 1	336
Poona	3,851	1,366	35·5	6·8	10,67,800	0 1 7	28 10 9	292
Sátára	2,135	1,032	48·3	6·4	12,25,989	0 0 6	20 7 1	605
Sholápur	1,795	511	28 5	9·2	7,50,689	0 1 0	27 12 10	429
Total ...	16,275	5,884	36·15	6·88	62,37,666	0 1 1	26 14 8	401

The number of persons originally assessed to the tax was 16,275, of whom 5,884, or 36·1 per cent. of the total, preferred petitions of objections. The

percentage in 1897-98 was 33·9. The increase in the proportion of petitions to the total number assessed to the tax is observable in all the districts of the Division except Poona, where the percentage has fallen from 37·8 to 35·5. As usual the percentage is the highest in Sátára and the lowest in Khándesh. The amount reduced on successful petitions of objections was 6·88 as against 5·1 in the preceding year. The average incidence of the tax per head of population for the Division was the same as last year, *viz.* 1 anna and 1 pie; but the incidence per head of tax-payer rose from Rs. 26-13-1 to Rs. 26-14-8, the increase being chiefly noticeable in Khándesh and Poona.

10. The following table shows the fluctuations in each class under Part IV:—

Class.	Ahmednagar.		Khándesh.		Násik.		Poona.		Sátára.		Sholápur.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	910	...	660	...	760	670	1,440	...	580	...	170	150	4,520	820
II	370	...	345	...	705	450	575	...	225	...	165	15	2,385	465
III	405	...	430	...	760	440	775	...	140	...	380	120	2,890	560
IV	357	...	414	...	644	336	359	...	84	...	56	28	1,914	364
V	352	...	384	...	665	245	306	...	385	...	280	35	2,372	280
VI	224	...	168	...	420	126	339	23	210	...	168	168	1,529	317
VII	523	...	929	...	854	278	562	...	63	...	...	573	2,936	851
VIII	951	...	1,173	...	1,453	888	1,502	...	730	...	1,064	98	6,873	986
IX	505	...	975	...	713	280	700	...	391	...	2,036	...	5,320	280
X	444	...	694	...	...	...	1,133	...	...	...	...	13	2,171	13
XI	...	...	279	...	625	...	...	...	...	...	52	...	956	...
XII	...	...	225	...	...	...	...	...	...	...	1,745	...	1,970	...
XIII	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XIV	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XV	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	5,046	...	6,576	...	7,599	3,713	7,691	23	2,808	...	6,116	1,200	35,836	4,936

Net Decrease 30,900

Petitions of objections led to reductions to the amount of Rs. 35,836 and enhancements to the extent of Rs. 4,936, the net result being a lowering of the original demand by Rs. 30,900 as stated in paragraph 7 above. The enhancements were confined to the Násik, Poona and Sholápur Districts.

11. Penalties amounting to Rs. 976 were levied in 471 cases as compared with a sum of Rs. 822 recovered in 322 in the previous year. None were awarded in the Ahmednagar, Sátára or Sholápur District and only to a small extent in Khándesh and Násik. They were chiefly confined, as was the case in 1897-98, to the Poona District, where over 80 per cent. of the total proceeds were realized. It is explained that the imposition of penalties was necessitated on a large scale in Poona City in consequence of default in payment of the tax by persons who had left their houses in consequence of the plague. It is hoped that only those who had committed wilful default were so treated.

12. The outstandings in each District on 1st April 1898 are exhibited in the following statement:—

District.	Amount of outstanding balance.	Balance recovered since the close of the year.	Written off and remitted.	Irrecoverable.	In course of recovery.
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagar ...	9,119	2,640	680	...	5,799
Khándesh ...	4,829	2,084	1,303	...	1,442
Násik ...	4,724	2,029	1,393	658	644
Poona ...	15,695	3,955	1,393	...	10,347
Sátára ...	9,315	5,488	147	...	3,680
Sholápur ...	3,614	408	1,132	...	2,074
Total ...	47,296	16,604	6,048	658	23,986

The arrears for the Division as a whole amounted to Rs. 47,296, which have been reduced since the close of the year by Rs. 16,604, and a sum of Rs. 6,048 has been remitted or written off the accounts. It is believed that a further sum of Rs. 658 may prove irrecoverable. The heavy arrears are due to the same cause as that assigned last year, viz., the absence of assessees from their usual place of business owing to plague.

13. The distribution of the tax over the main heads of income and the percentage of each head on the total income for the Division are shown in the subjoined table:—

Heads.	Amount.	Percentage on Tax.
	Rs.	
Part I.—Salaries	13,337	3·20
„ II.—Companies	2,999	·72
„ III.—Interest on Securities .	312	·08
Total ...	16,648	4
Part IV.—(*a*) Professions ...	20,216	4·85
(*b*) Commerce ...	3,01,770	72·46
(*c*) Transport ...	1,368	·33
(*d*) Trade ...	39,254	9·42
(*e*) Manufacture ...	24,864	5·97
(*f*) Property ...	12,366	2·97
Total Part IV ...	3,99,838	96·
Grand Total ...	4,16,486	...

14. The Statement B* appended to this report shows the distribution by districts of the principal sources of income under Part IV.

* Not printed.

15. Expenditure on account of establishments entertained for purposes of assessment and collection was incurred in all districts of the Division except Khándesh. It amounted to Rs. 4,211-7-6, or less by Rs. 166-11-11 than the previous year's total. The details are exhibited in Return No. VI, the figures given in which agree with those furnished by the Accountant General.

16. Return No. VII shows the total assessments and collections for each sub-division in each district.

17. In accordance with the orders contained in Government Resolution No. 4924, dated the 22nd November 1897, Financial Department, I append a statement † showing final assessments and recoveries in Poona and Sholápur, which are the only two cities in this Division having a population of 50,000 or more.

† Not printed.

18. Judged by the results of past years, there is not much fault to find with the working of the Act during the year of report. But the administration has fallen so completely into a routine groove that the necessity of adjusting the demand to varying circumstances and of watching and revising the incidence on different classes of the tax-payers is overlooked. The question of the incidence of the tax in different districts is at present under consideration with reference to the directions given in Government Resolution No. 1909 of the 20th April 1899, and will be suitably dealt with.

I have, &c.,

P. C. H. SNOW,

Acting Commissioner, C. D.

RETURN No. III.

(RULE No. 19).

Statement showing the Collections of the Tax under Act II of 1886 in the Central Division in the year 1898-99.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers.				Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of Columns 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
						Tax levied under Section 9 (1).		Tax levied under Section 9 (2).													
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
			Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	
I	500 but less than 750	...	...	106	833	58	607	82	821	...	...	...	6,009	60,121	6,255	62,382	239	...	62,621	175	62,446	
II	750 ,, ,, 1,000	...	...	14	199	26	407	42	693	1	17	...	2,562	38,289	2,645	39,605	135	...	39,740	115	39,625	
III	1,000 ,, ,, 1,250	...	...	12	236	21	445	24	512	1	24	...	1,992	38,768	2,050	39,985	76	...	40,061	81	39,980	
IV	1,250 ,, ,, 1,500	...	...	7	136	10	271	10	177	...	...	24	1,096	30,425	1,123	31,033	46	...	31,079	105	30,974	
V	1,500 ,, ,, 1,750	...	...	1	35	20	690	5	99	...	...	...	738	25,595	764	26,419	38	...	26,457	100	26,357	
VI	1,750 ,, ,, 2,000	...	...	3	103	7	290	10	309	...	...	...	581	24,265	601	24,967	22	...	24,989	84	24,905	
	Total, I to VI	...	...	143	1,542	142	2,710	173	2,611	2	41	24	12,978	2,17,463	13,438	2,24,391	556	...	2,24,947	660	2,24,287	
VII	2,000 but less than 2,500	...	...	10	148	11	394	47	1,558	2	124	241	648	34,627	718	37,092	34	...	37,126	199	36,927	
VIII	2,500 ,, ,, 5,000	...	...	6	470	10	902	11	924	1	102	47	871	72,770	899	75,155	36	...	75,191	300	74,891	
IX	5,000 ,, ,, 10,000	...	...	1	24	6	1,027	3	391	3	677	...	282	45,403	295	47,522	53	...	47,575	187	47,388	
X	10,000 ,, ,, 20,000	...	...	...	...	1	312	...	...	2	679	...	63	20,294	66	21,285	2	...	21,287	248	21,039	
XI	20,000 ,, ,, 30,000	...	...	...	...	...	...	...	...	1	571	...	12	6,261	13	6,832	...	...	6,832	...	6,832	
XII	30,000 ,, ,, 40,000	...	...	...	...	...	...	...	...	1	805	...	5	4,144	6	4,949	...	...	4,949	...	4,949	
XIII	40,000 ,, ,, 50,000	...	...	...	...	...	...	1	104	...	...	...	2	2,084	3	2,188	...	...	2,188	...	2,188	
XIV	50,000 ,, ,, 1,00,000	...	...	...	...	...	...	1	219	...	...	...	...	...	1	219	...	...	219	...	219	
XV	1,00,000 and more ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total, VII to XV ..	...	...	17	642	28	2,635	63	3,196	10	2,958	288	1,883	1,85,523	2,001	1,95,242	125	...	1,95,367	934	1,94,433	
	Grand Total ...	...	...	160	2,184	170	5,345	236	5,807	12	2,999	312	14,861	4,02,986	15,439	4,19,633	681	...	4,20,314	1,594	4,18,720	

Camp Manmád, 24th January 1900.

P. C. H. SNOW,
Acting Commissioner, C. D.

RETURN No. IV.

(RULE 19.)

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1898-99.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of Petitions or Objections.	Demand after disposal.	Number of Petitions or Objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III A and Part I, Schedule II	567	13,443	...	13,443	...	13,443	567	13,443	...	...	...	...	111	13,554	13,265	...	...	74	13,339	215	
Chapter III B and Part II, Schedule II	12	2,999	...	2,999	...	2,999	12	2,999	...	...	...	...	...	2,999	2,999	...	...	...	2,999	...	
Chapter III C and Part III, Schedule II	43	312	...	312	...	312	43	312	...	...	...	...	...	312	312	...	...	...	312	...	
Chapter III D and Part IV, Schedule II	15,653	4,32,349	5,649	4,01,885	235	4,01,449	14,916	4,01,449	471	976	...	...	45,168	4,47,593	3,64,527	664	...	35,321	4,00,512	47,081	
Total ...	16,275	4,49,103	5,649	4,18,639	235	4,18,203	15,538	4,18,203	471	(a) 976	...	...	45,279	4,64,458	3,81,103	664	...	(b) 35,395	4,17,762	47,296	

(a) This is exclusive of Rs. 5 refunded.

(b) This is inclusive of Rs. 12 on account of fine due for previous year.

Camp Manmád, 24th January 1900.

P. C. H. SNOW,
Acting Commissioner, C. D.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of Income Tax under Act II of 1886 in the Central Division in the year 1898-1899.

Head.	Amount.	Remarks.
	Rs. a. p.	
Establishment	3,943 12 5	
Travelling allowance	6 0 0	
Contingencies	244 12 6	
	4,194 8 11	
Commission at 2 per cent. paid to the Agent of the Bársi Light Railway and the Manager of the Spinning and Weaving Mills at Sholápur for collecting tax from the employés	16 14 7	
Total ...	4,211 7 6	

P. C. H. SNOW,
Acting Commissioner, C. D.

Camp Manmád, 24th January 1900.

STATEMENT No. VII.

Statement showing the Total Assessment and Collections on account of Income Tax in each Táluka of the Districts of the Central Division for the year 1898-99.

District.	Táluka.	Final Demand.		Collections.		Balance outstanding.	Recovery of previous years' arrears.	Remarks
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmednagar.	Táluka Nagar	140	2,330	2,170	...	237	152	
	„ Párner	131	2,458	2,390	...	68	70	
	„ Shrigonda ...	134	2,128	2,128	...	...	...	
	„ Karjat	87	2,058	2,048	...	10	10	
	„ Jámkhed... ...	143	2,893	2,838	...	55	...	
	„ Shevgaon ...	235	4,919	4,791	...	128	396	
	„ Nevása	178	4,839	4,737	...	102	...	
	„ Ráhuri	166	3,728	2,510	...	1,236	1,078	
	„ Kopargaon ...	171	2,983	2,983	...	...	...	
	„ Sangamner ...	170	2,949	2,544	...	441	451	
	„ Akola	68	1,310	1,130	...	180	75	
	Nagar City and Camp ...	317	14,029	8,522	...	6,022	4,172	
	Total, Part IV ...	1,940	46,624	38,791	...	8,479	6,404	
	„ I ...	35	958	958	...	...	...	
	„ II ...	1	102	102	...	...	...	
	Grand Total ...	1,976	47,684	39,851	...	(a)8,479	6,404	(a) Exclusive of Rs. 840 written off.
Khándesh ...	Dhulia City	320	13,458	12,888	48	570	...	
	Táluka Dhulia	118	3,215	3,150	...	65	30	
	„ Amalner	148	3,911	3,869	...	42	...	
	Peta Párola	132	4,118	3,843	...	310	740	
	Táluka Erandol	296	10,509	9,017	...	1,512	919	
	„ Páchora	215	4,868	4,548	...	365	10	
	Peta Bhadgaon	92	3,331	3,300	...	31	...	
	Táluka Chálisgaon ...	200	5,772	5,637	...	135	82	
	„ Pimpalner ...	88	2,475	2,475	...	...	...	
	„ Nandurbár ...	141	3,959	3,829	...	130	10	
	Peta Navápur	25	722	722	...	...	...	
	Táluka Taloda	77	2,003	2,003	...	...	...	
	„ Sháháda	53	2,320	2,320	...	...	...	
	„ Sindkheda ...	143	3,325	3,325	...	...	...	
	„ Shirpur	136	7,072	7,062	...	10	30	
	„ Chopda	152	6,008	5,968	...	40	10	
	„ Yával	181	6,350	6,310	...	20	10	
	„ Ráver	169	5,275	5,275	...	...	120	
	„ Bhusával... ...	204	6,505	6,357	...	148	147	
	Peta Edalabad	66	1,821	1,776	...	45	258	
	Táluka Jalgaon	260	9,683	9,590	39	93	...	
	„ Jámner	265	6,441	6,326	...	115	127	
	Total, Part IV ...	3,481	1,13,141	1,09,590	87	3,631	2,493	
	„ I ...	137	2,822	2,822	...	...	...	
	„ II ...	6	1,236	1,236	...	...	...	
	Grand Total ...	3,624	1,17,199	1,13,648	87	(b)3,631	2,493	(b) Exclusive of Rs. 1,198 written off.
Násik ...	Násik City	236	4,859	4,601	75	295	838	
	Táluka Násik	254	4,623	4,307	...	336	411	
	„ Dindori	211	4,209	3,390	...	849	1,164	
	„ Chándor	131	3,222	3,034	...	188	366	
	„ Peint	33	695	262	...	433	365	
	„ Sinnar	203	4,015	3,736	...	279	350	
	„ Igatpuri	217	3,767	3,123	...	644	297	
	„ Niphád	296	5,957	5,842	...	115	542	
	„ Yeola	232	6,127	6,015	...	112	60	
	„ Málegaon ...	233	7,070	7,015	...	128	141	
	„ Nándgaon ...	130	3,713	3,713	...	...	...	
	„ Báglán	163	5,855	5,855	...	...	10	
	„ Kalvan	130	3,914	3,889	...	25	5	
	Total, Part IV ...	2,469	58,026	54,782	75	3,404	4,549	
	„ I ...	39	412	412	...	...	...	
	„ II ...	1	60	60	...	...	...	
	Grand Total ...	2,509	58,498	55,254	75	(c)3,404	4,549	(c) Exclusive of Rs. 1,321 written off.

STATEMENT No. VII—*continued.*

District.	Táluka.	Final Demand.		Collections.		Balance outstanding.	Recovery of previous years' arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Poona ...	Táluka Junnar	286	5,789	4,402	...	1,387	1,258	
	,, Indapur	76	1,159	1,134	...	35	...	
	Khed	199	3,508	3,206	...	348	10	
	Petha Ambegaon	62	1,186	964	...	223	373	
	Táluka Sirur	196	4,182	2,273	...	2,269	1,767	
	,, Purandhar ...	119	1,761	1,761	...	...	...	
	,, Bhimthadi ...	155	3,198	2,340	...	883	95	
	Petha Dhond	73	1,130	1,019	...	120	...	
	Taluka Haveli	196	3,300	2,884	...	436	160	
	Peta Mulshi	40	758	748	...	10	...	
	Táluka Mával	188	3,054	2,766	...	495	997	
	Poona City	1,788	66,832	61,075	502	8,800	1,788	
	Total, Part IV ...	3,378	95,857	84,572	502	15,006	6,448	
	,, I ...	267	7,346	7,205	...	141	72	
	,, II ...	4	1,601	1,601	...	...	...	
	,, III ...	8	47	47	...	...	...	
	Grand Total ...	3,657	1,04,851	93,425	502	(*d*) 15,147	6,520	(*d*) Exclusive of Rs. 548, written off and remitted.
Satára ...	Sátára City	173	3,701	3,013	...	763	747	
	Taluka Sátára	69	1,292	373	...	919	160	
	,, Wái	217	3,780	3,065	...	720	100	
	,, Jáoli	77	1,227	772	...	614	190	
	,, Koregaon	141	2,460	1,632	...	828	133	
	,, Karád	329	8,098	7,327	...	794	577	
	,, Wálva	270	7,186	5,647	...	1,882	4,526	
	,, Tasgaon	154	2,641	2,586	...	55	221	
	,, Pátan	184	3,712	1,191	...	2,546	1,467	
	,, Mán	82	1,375	1,365	...	10	135	
	,, Khatáv	138	2,422	2,402	...	20	108	
	,, Khánápur ...	135	2,841	2,791	...	50	274	
	Total, Part IV ...	1,969	40,735	32,164	...	9,201	8,638	
	,, I ...	22	422	385	...	74	2	
	,, II ...	...	...	...	...	...	...	
	,, III ...	34	242	242	...	...	...	
	Grand Total ..	2,025	41,399	32,791	...	(*e*) 9,275	8,640	(*e*) Exclusive of Rs. 40 written off.
Sholápur ...	Sholápur City	516	21,331	19,734	...	2,701	4,313	
	Táluka Sholápur	116	2,965	2,869	...	96	20	
	,, Bársi	308	7,800	7,628	...	172	...	
	,, Mádha	128	2,046	2,026	...	20	...	
	,, Karmala	175	3,934	3,729	...	205	30	
	,, Pandharpur ...	234	5,126	4,778	...	420	2,351	
	,, Sángola	80	1,223	1,223	...	...	75	
	,, Málsiras	122	2,641	2,641	...	...	...	
	Total, Part IV ...	1,679	47,066	44,628	...	3,614	6,789	
	,, I ...	67	1,483	1,483	...	...	...	
	,, III ...	1	23	23	...	...	...	
	Grand Total ...	1,747	48,572	46,134	...	3,614	6,789	
	Grand Total of all Districts	15,538	4,18,203	3,81,103	664	(*f*) 43,550	35,395	(*f*) Exclusive of Rs. 3,746 written off.

Camp Manmád, 24th January 1900.

P. C. H. SNOW,
Acting Commissioner, C. D.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Central Division credited in the Accounts of the Accountant General for 1898-99.

District.	As per Final Return for March 1899 furnished by the Accountant General.												Remarks.
	Part I.—Tax on Salaries, &c., paid by Local Authorities and Companies.			Total of Columns 2 to 4.	Part II.—Tax on Profits of Companies.	Part III.—Tax on Interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Part IV.—Recoveries by Revenue Authorities.	Fines and Penalties.	Other items.	Total of Columns 8 to 10.	Total of Columns 5, 6, 7 and 11.	As per Collector's Income Tax Return No. III, Column 20.	Difference between the Credits of the Accountant General (Column 12) and those of the Collector's (Column 13.)	
	Recoveries from Local Funds Payment Vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trusts.	Recoveries by Revenue Authorities from Companies and Private Persons.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	
Ahmednagar.	76 1 4	163 9 8	718 4 2	957 15 2	101 8 6	.....	46,784 6 3	.....	...	46,784 6 3	47,843 13 11	47,844	+ 0 2 1	The difference is due to the elimination of fractions of a rupee.
Khándesh ...	238 6 0	169 0 0	2,412 11 11	2,820 1 11	1,235 12 1	.....	1,12,699 6 6	92 3 9	...	1,12,791 10 3	1,16,847 8 3	1,16,849	+ 1 7 9	The difference is due to the wrong classification of receipts in the Treasury Account.
Násik ...	94 5 2	156 3 4	161 4 0	411 12 6	59 13 1	.....	59,441 14 7	87 8 0	...	59,529 6 7	60,001 0 2	60,001	— 0 0 2	The difference is due to the elimination of fractions of a rupee.
Poona ...	81 10 8	830 12 4	6,364 3 6	7,276 10 6	1,601 3 8	46 8 7	91,323 8 11	499 11 0	279 8 0	92,102 11 11	1,01,027 2 8	1,00,748	—279 2 8	*Vide* para 3 of the report.
Sátára ...	134 7 0	70 10 4	86 14 8	292 0 0	.....	242 9 11	41,037 15 11	2 8 0	...	41,040 7 11	41,575 1 10	41,468	—107 1 10	Do.
Sholápur ...	20 7 8	322 15 6	1,139 3 11	1,482 11 1	.....	22 15 6	51,884 14 4	.....	...	51,884 14 4	53,390 8 11	53,404	+ 13 7 1	Do.
Total ...	645 5 10	1,718 3 2	10,882 10 2	13,241 3 2	2,998 5 4	312 2 0	4,03,172 2 6	681 14 9	279 8 0	4,04,133 9 3	4,20,685 3 9	4,20,314	—371 3 9	

Camp Manmád, 24th January 1900.

P. C. H. SNOW,
Acting Commissioner, C. D.

No. 3601 of 1899.

From

E. L. CAPPEL, Esquire, I. C. S.,
Acting Commissioner, S. D.;

To

The SECRETARY to GOVERNMENT,
Financial Department,
Bombay.

Belgaum, $\frac{7}{18}$th October 1899.

Sir,

Belgaum Collector's No. 4872, dated, $\frac{31st}{1/8}$ July 1899, with accompaniments.
Bijápur Collector's No. 3875, dated the $\frac{29}{30}$th June 1899, with accompaniments.
Dhárwár Collector's No. 1475, dated the 11th July 1899, with accompaniments.
Kánara Collector's No. 3599, dated the 4th July 1899, with accompaniments.
Kolába Collector's No. 3701, dated the 22nd July 1899, with accompaniments.
Ratnágiri Collector's No. 3560, dated the 14th July 1899, with accompaniments.

I have the honor to submit the annual report on the working of the Income Tax Act in the Southern Division for the year 1898-99. The Collectors' reports noted in the margin and the following returns compiled in my office accompany :—

Return No. III.—Statement showing the collections of the tax under all the parts of Schedule II of the Act.

Return No. IV.—Statement showing the original and final demands and the uncollected balances of sums due at the close of the year.

*Return No. V.**—Statement showing the classification of incomes on account of which the tax was collected during the year.

Return No. VI.—Statement of expenditure on the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessments and collections in each táluka of the Districts in the Division.

Returns Nos. I and II will be submitted to Government by the Accountant General direct.

2. Returns III, IV and V tally with one another under all parts, the difference of Rs. 2,170 between column 22 of Return No. III and column 20 of Return No. IV (due to over-collections to be refunded) being excluded from the latter. Similarly there is a tally between these two Returns and Return No. V, if penalties (amounting to Rs. 270) are excluded, as they do not, under standing orders, find a place in Return No. V.

Appendix A shows the amount brought on the books of the Accountant General compared with that entered in Collectors' Return No. III. The differences for the several Districts are explained in a footnote to the Appendix.

Administration.

Assessments.

3. The lists of assessment were, as usual, prepared by the Mámlatdars and Mahálkaris for the several tálukas and mahals respectively under their charge. They were based generally on the final demand of the previous year modified by fresh inquiries instituted. They were submitted through the Sub-divisional Officers in charge of tálukas to the Collector, who, after scrutiny, forwarded consolidated lists to the Commissioner, the last mentioned officer sanctioning them under the authority vested in him by Government Resolution No. 3058, dated the 1st September 1893.

* Not printed.

4. The powers of revision under Section 25 of the Act were generally exercised by the Assistant and District Deputy Collectors within their respective charges, except for the towns of Bijápur, Dhárwár, Ratnágiri and the Álibág táluka including the town of Alibág, where the duty was performed by the Huzur Deputy Collectors concerned.

Revision.

5. The Collectors exercised the powers of a Commissioner under Section 27 of the Act and performed the duty of general supervision in the districts under their charge.

Supervision.

Results and Details.

6. The details for each district of the original and final demands, the collections, and balances are given in the following table:—

District.	Population according to the Census of 1891.	Original Demand.		Final Demand.									
				Part I.—Salaries.		Part II.—Companies.		Part III.—Securities.		Part IV.—Other sources.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Belgaum ...	1,013,261	1,823	41,511	68	1,694	...	...	...	...	1,712	37,647	1,780	39,341
Bijápur ...	796,339	1,422	34,822	19	229	...	...	...	...	1,310	30,749	1,329	30,978
Dhárwár ...	1,061,314	3,262	74,073	907	22,078	6	446	...	...	2,305	50,701	3,218	73,225
Kánara	446,351	640	13,766	15	137	...	...	...	...	591	12,182	606	12,319
Kolába	594,872	1,219	29,057	71	389	...	...	2	4	1,132	27,625	1,205	28,018
Ratnágiri ...	1,105,926	1,040	17,649	18	288	...	...	8	66	970	16,541	996	16,895
Total ...	5,008,063	9,436	210,878	1,098	24,815	6	446	10	70	8,020	1,75,445	9,134	2,00,776

District.	Fines and Penalties.		Arrears of previous years.	Grand Total.	Gross collections.	Refunds.	Net collections.	Balance outstanding including amounts written off and remitted.
	No.	Amount.						
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Belgaum ...	30	197	1,078	40,616	40,602	426	40,176	440
Bijápur	1	10	1,166	32,154	32,210	1,309	30,901	1,253
Dhárwár ...	2	10	964	74,199	71,792	363	71,429	2,770
Kánara	4	12	587	12,918	12,470	...	12,470	448
Kolába	...	...	28	28,046	25,948	53	25,895	2,151
Ratnágiri ...	9	58	135	17,088	17,037	141	16,896	192
Total ...	46	287	3,958	2,05,021	2,00,059	(a)2,292	(b) 1,97,767	7,254

Remarks.

(a) This amount is made up as follows:

	Rs.
Refunds made before the end of the year	122
Refunds remaining to be made at the end of the year	2,170
Belgaum 411	
Bijápur 1,284	
Dhárwár 333	
Kolába 38	
Ratnágiri 104	
Total ...	2,292

(b) This amount differs from the net collections shown in column 22 of Return No. III by Rs. 2,170, being the over-collections remaining unrefunded.

The original assessment for the year under report amounted to Rs. 2,10,878, leviable from 9,436 assessees against Rs. 2,19,717 from 9,613 assessees of the previous year. There was thus a decrease of 177 in the number of persons assessed and of Rs. 8,839 in the amount of assessment. In consequence of successful petitions of objection, the original assessment was further reduced and the final demand stood at Rs. 2,00,776 payable by 9,134 persons, showing a decrease of Rs. 5,365 and of 176 assessees, as compared with the figures for the preceding year. Penalties to the extent of Rs. 287 were inflicted, and there were arrears of the previous year amounting to Rs. 3,958 to be recovered. The total amount for collection thus stood at Rs. 2,05,021, of which Rs. 1,97,767 were recovered, leaving a balance of Rs. 7,254 at the close of the year.

7. The following table contrasts the figures of the original and final demands under Part IV.—Other sources of income—with the corresponding figures of the previous year :—

District.		Original Demand.		Final Demand.	
		Number.	Amount.	Number.	Amount.
			Rs.		Rs.
Belgaum	1897-98 ...	1,726	40,542	1,689	39,077
	1898-99 ...	1,754	39,765	1,712	37,647
		+28	—777	+23	—1,430
Bijápur	1897-98 ...	1,514	38,363	1,441	33,366
	1898-99 ...	1,403	34,593	1,310	30,749
		—111	—3,770	—131	—2,617
Dhárwár	1897-98 ...	2,380	54,410	2,324	52,595
	1898-99 ...	2,349	51,549	2,305	50,701
		—31	—2,861	—19	—1,894
Kánara	1897-98 ...	654	13,878	605	11,684
	1898-99 ...	625	13,629	591	12,182
		—29	—249	—14	+498
Kolába	1897-98 ...	1,199	30,083	1,160	27,962
	1898-99 ...	1,176	28,664	1,132	27,625
		—23	—1,419	—28	—337
Ratnágiri	1897-98 ...	1,016	17,319	968	16,544
	1898-99 ...	1,014	17,295	970	16,541
		—2	—24	+2	—3
Total ...	1897-98 ...	8,489	1,94,595	8,187	1,81,228
	1898-99 ...	8,321	1,85,495	8,020	1,75,445
		—168	—9,100	—167	—5,783

The total decrease under the original and final demands is due to the general depression in trade caused by the plague. This decrease is confined to the districts of Belgaum, Bijápur, Dhárwár and Kolába. Mr. Bagnell, the Collector of Bijápur, remarks that at the time the assessment lists were prepared, the effects of famine were not totally extinct and plague restrictions were already injuring trade in the district; Ratnágiri is almost stationary; and Kánara shows an increase of Rs. 498 in the final demand which the Collector attributes to a more careful scrutiny effected by the assessing officers.

Part I.

8. The demand under Part I of Schedule II of the Act was Rs. 24,815, or Rs. 740 more than in the preceding year, the increase chiefly occurring in the Dhárwár District, as shown below :—

District.	Final Demand.			
	1897-98.	1898-99.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Belgaum	2,039	1,694	...	345
Bijápur	224	229	5	...
Dhárwár	21,065	22,078	1,013	...
Kánara	136	137	1	...
Kolába	252	389	137	...
Ratnágiri	359	288	...	71
Total ...	24,075	24,815	11,56	416

Net increase ... Rs. 740

Part II.

Dhárwár is the only district where companies were taxed during the year. The collections amounted to Rs. 430 against Rs. 671 of the previous year—the falling off being mainly due to a reduction by two in the number of taxable companies. In the Bijápur District an item of Rs. 52, which was wrongly shown last year under Part II, has this year been transferred to Part IV, because the factory taxed is found to be the property of one individual.

Part III.

The tax on interest on securities was realised as usual only in the Kolába and Ratnágiri Districts. The total collections amounted to Rs. 70 against Rs. 89 in 1897-98.

9. The number of persons originally assessed, the number of petitions of objection, the percentage of objections on the number of assessees, &c., are shown in the subjoined table :—

District.	Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reductions on objections.	Incidence of tax under Parts I to IV.			
					Population as per census of 1891.	Per head of population.	Per head of tax-payer.	Number of persons to one tax-payer.
1	2	3	4	5	6	7	8	9
					Rs.	Rs. a. p.	Rs. a. p.	
Belgaum	1,823	357	19·6	5·2	10,13,261	0 0 7	22 1 8	569
Bijápur	1,422	353	24·8	11·0	7,96,339	0 0 7	23 4 11	599
Dhárwár	3,262	191	5·8	1·1	10,51,314	0 1 1	22 12 1	327
Kánara	640	260	40·6	10·5	4,46,351	0 0 5	20 5 3	737
Kolába	1,249	259	20·7	3·5	5,94,872	0 0 9	23 4 0	493
Ratnágiri	1,040	246	23·6	4·2	11,05,926	0 0 3	16 15 4	1,110
Total ...	9,436	1,666	17·6	4·8	50,08,063	0 0 7	21 15 8	548

10. Of 9,436 persons originally assessed, 1,666 objected, and the amount reduced on appeal was Rs. 10,102. The percentage of petitions to assessees fell from 20·0 per cent. in 1897-98 to 17·6, the decrease being mainly confined to Bijápur and Dhárwár. The percentage of reductions on appeal fell from 6·2 to 4·8; the decrease occurring in all districts except Belgaum, where the percentage rose from 3·9 to 5·2.

The original lists prepared by the Mámlatdárs are based on the lists of the preceding year, and are not as a rule subjected to any close scrutiny by the Sub-Divisional Officers except on appeal. The question raised in the concluding portion of paragraph 4 of Government Resolution No. 1909, dated the 20th April last, as to what arrangements should be made to secure a thorough and regular examination of the lists is being dealt with separately.

11. The incidence of the taxation per head of population is 7 pies against 8 pies in 1897-98. The incidence per tax-payer has declined from Rs. 22-2-3 to Rs. 21-15-8.

In paragraph 4 of their last year's review of the Income Tax Report, Government, while noticing that the incidence in the district of Dhárwár was nearly double that in the Belgaum District, expressed a doubt whether the difference in the wealth of the two Collectorates was as great as was represented by the difference in incidence. The following table compares the taxation under each part of the two districts :—

	Belgaum.	Dhárwár.
	Rs.	Rs.
Part I	1,694	22,078
Part II	...	446
Part III	...	...
Part IV	37,647	50,701
Total ...	39,341	73,225

Taxation under Part I (Salaries, &c.) in the Dhárwár District is nearly fourteen times that of Belgaum, owing mainly to the fact that the salaries of all the Southern Marátha Railway subordinates are assessed at Dhárwár. Dhárwár is also the only district of the Division in which there are taxable companies. These considerations explain the major part of the difference noted between the two districts.

The collections under Part IV point more directly to true economic differences. The excess of Rs. 13,000 in Dhárwár produces an incidence of 9 pies against 7 pies in Belgaum. Dhárwár exceeds Belgaum in population, industry and wealth. Hubli, the largest town in the Division, contributes alone Rs. 11,959, which accounts for nearly the whole of the difference. There is therefore no reason to believe that any irregularity of system underlies it.

12. The fluctuations in the several classes under Part IV—Other sources of income—consequent on revision, are exhibited clearly in the following table :—

Class.	Belgaum.		Bija'pur.		Dha'rwa'r.		Ka'nara.		Kola'ba.		Ratna'giri.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	330	...	600	110	400	90	160	...	350	230	430	140	2,270	570
II	180	...	300	60	150	75	90	...	420	90	210	60	1,350	285
III	130	...	180	120	80	20	80	...	120	180	60	80	650	400
IV	112	...	252	140	112	84	...	112	280	196	140	56	896	588
V	154	...	245	105	70	35	105	..	175	210	105	140	854	490
VI	86	...	126	168	42	...	84	...	336	126	168	126	844	420
Total I to VI ...	994	...	1,703	703	854	304	519	112	1,681	1,032	1,113	602	6,864	2,753
VII	174	...	456	118	112	122	71	...	209	52	121	118	1,143	410
VIII	377	...	960	393	168	...	243	...	233	...	208	...	2,179	393
IX	87	...	1,133	598	600	450	185	...	...	...	31	...	2,036	1,048
X	486	...	1,404	...	...	...	541	...	...	...	...	...	2,431	...
XI	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XII	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XIII	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XIV	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XV	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total VII to XV ...	1,124	...	3,953	1,109	870	572	1,040	...	442	52	360	118	7,789	1,851
Grand Total ...	2,118	...	5,656	1,812	1,724	876	1,559	112	2,123	1,084	1,473	720	14,653	4,604
Net reductions ...	2,118		3,844		848		1,447		1,039		753		10,049	

The total reductions amounted to Rs. 14,653, while enhancements were made to the extent of Rs. 4,604, the net reductions being thus Rs. 10,049 against Rs. 13,367 in the preceding year. The net reductions in the lower classes (I to VI) amounted to Rs. 4,111, and those in the upper classes (VII to XV) to Rs. 5,938, the corresponding figures for the preceding year being Rs. 3,469 and Rs. 9,898. The largest reduction is observable under Class X (Incomes of 10,000 to 20,000) in the Bijápur District. The enhancements were the result of orders passed on appeal.

13. The final demand under all Parts amounted to Rs. 2,00,776 against Rs. 2,06,141 in the preceding year, showing a decrease of Rs. 5,365, as detailed in the subjoined table :—

	1897-98.	1898-99.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Part I	24,075	24,815	740	...
Part II	749	446	...	303
Part III	89	70	...	19
Part IV	1,81,228	1,75,445	...	5,783
Total ...	2,06,141	2,00,776	740	6,105
Net decrease				5,365

No difficulty was experienced in the collection of the tax and no recourse was had to magisterial proceedings. Penalties to the amount of Rs. 287 were levied from 46 persons.

The balance outstanding at the close of the year amounted to Rs. 6,004, which is distributed over the several districts as follows :—

District.	Balance on 1st April 1899.	Since recovered.	Since written off or remitted.	In course of recovery.	Irrecoverable.
	Rs.	Rs.	Rs.	Rs.	Rs.
Belgaum	415	116	...	61	238
Bijápur	835	460	...	135	240
Dhárwár	2,038	910	130	...	998
Kánara	448	373	20	55	...
Kolába	2,126	2,081	45	...	...
Ratnágiri	142	122	20	...	...
Total ...	* 6,004	4,062	215	251	1,476

* Exclusive of Rs. 1,250 written off on account of previous year's arrears.

The large arrears at the end of the year were mainly due to the absence of assessees from their usual places of residence owing to plague.

14. The distribution of the amount of tax collected (exclusive of penalties) over the main heads of income and the percentage of each head on the total collection for the Division are shown below :—

Return No. V.

Heads.	Amount.	Percentage on Grand Total.
	Rs.	
Part I.—Salaries	25,005	12·66
Part II.—Companies	430	·22
Part III.—Securities	70	·04
Total ...	25,505	12·92
Part IV.—(*a*) Professions	9,708	4·92
(*b*) Commerce	1,30,664	66·16
(*c*) Transport	547	·27
(*d*) Trade	21,164	10·71
(*e*) Manufacture	7,106	3·60
(*f*) Property	2,803	1·42
Total Part IV ...	1,71,992	87·08
Grand Total ...	1,97,497	.....

15. Appendix B shows the distribution by districts of the principal sources of income under Part IV, "Money-lending and changing," which is included under the head of "Commerce," has as usual contributed the largest amount, Rs. 63,495, out of a total collection of Rs. 1,97,497.

16. As required by Government Resolution No. 4294, dated the 22nd November 1897, a statement (Appendix C) showing the final assessments, collections and the incidence per head of population under Parts II and IV, in cities having a population of 50,000 and over, is attached. Hubli is the only town in the Division falling under this category. The collections under Parts II and IV fell from Rs. 12,059 to Rs. 10,868, the decrease being due to a severe outbreak of plague in the town during the year.

17. The assessment and collection of the tax were as usual performed by the ordinary revenue establishment. In the districts of Belgaum, Bijápur and Dhárwár temporary establishments were employed for the compilation of the Annual Returns, and the details of expenditure incurred are given in Return No. VI.

Return No. VI.

18. Return No. VII shows the assessment and collection of the tax in each táluka.

Return No. VII.

19. Considering the exceptional circumstances of the year, the administration of the Act may be looked upon as satisfactory.

I have the honour to be,

Sir,

Your most obedient servant,

E. L. CAPPEL,

Acting Commissioner, S. D.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1898-99 in the Southern Division.

Class.	Amount of Income.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations and Private Employers.				Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds	Net Collections.	Remarks.
						Tax levied under Section 9 (1).		Tax levied under Section 9 (2).													
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	500, but less than 750	...	...	77	557	13	112	508	4,279	...	...	1 2	3,922	39,457	4,521	44,407	110	...	44,517	70	44,447	
II	750 „ „ 1,000	...	...	21	299	1	9	148	2,266	...	...	.. ...	1,414	21,303	1,584	23,877	43	...	23,920	20	23,900	
III	1,000 „ „ 1,250	...	...	2	25	3	54	107	1,640	...	...	.. ...	847	17,042	959	18 761	17	...	18,778	5	18,773	
IV	1,250 „ „ 1,500	...	...	1	3	2	34	39	676	...	...	.. ...	504	14 315	546	15,028	7	...	15,035	...	15 035	
V	1,500 „ „ 1,750	...	...	...	...	1	33	12	389	1	29	.. ...	334	11,788	348	12,239	17	...	12,256	20	12,236	
VI	1,750 „ „ 2,000	...	...	3	41	1	37	26	820	1	51	.. ...	255	10,752	2'6	11,701	62	...	11,763	7	11,756	
	Total I to VI ...	...	...	104	925	21	279	840	10,070	2	80	1 2	7,276	1,14,657	8,244	1,26,013	256	...	1 26,269	122	1,26,147	
VII	2,000, but less than 2,500	...	...	1	7	1	62	29	1,703	1	52	1 2	246	13.773	279	15,599	14	...	15,613	...	15,613	
VIII	2,500 „ „ 5,000	...	...	...	...	...	...	69	4,311	...	...	.. ...	322	27,576	391	31,887	...	...	31,887	...	31 887	
IX	5,000 „ „ 10,000	...	...	1	95	...	...	26	4,283	2	298	.. ...	75	12,302	104	16,978	...	...	16,978	...	16,978	
X	10,000 „ „ 20,000	...	...	...	...	...	...	6	1,711	...	...	8 66	17	5,976	31	7,753	...	...	7,753	...	7,753	
XI	20,000 „ „ 30,000	...	...	...	...	...	...	3	1,559	...	...	... ...	...	...	3	1,559	...	...	1,559	...	1,559	
XII	30,000 „ „ 40,000	...	...	...	...	...	...	...	...	...	...	... ...	...	...	...	...	...	...	...	...	...	
XIII	40,000 „ „ 50,000	...	...	...	...	...	...	...	...	...	...	... ...	...	...	...	...	...	...	...	...	...	
XIV	50,000 „ „ 1,00,000	...	...	...	...	...	...	...	...	...	...	... ...	...	...	...	...	...	...	...	...	...	
XV	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	... ...	...	...	...	...	...	...	...	...	...	
	Total VII to XV ...	...	...	2	102	1	62	133	13,567	3	350	9 68	660	59,627	808	73,776	14	...	73,790	...	73,790	
	Grand Total ...	...	...	106	1,027	22	341	973	23,637	5	430	10 70	7,936	1,74,284	9,052	1,99,789	270	...	2,00,059	122	1,99,937*	

* This total includes Rs. 2,170 ordered to be refunded, but not refunded before 1st April 1899. Deducting this amount from column 22, the total agrees with that shown in Return No. IV (Column 20), and deducting further, the sum of Rs. 270 (Rs. 253 for the current and Rs. 17 for the previous year) on account of penalties collected during the year, corresponds with that of Return No. V.

E. L. CAPPEL,
Acting Commissioner, S. D

RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886 in the year 1893-94, in the Southern Division.

Part of the Act under which the income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrates.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of petitions of objections.	Demand after Disposal.	Number of petitions of objections.	Demand after Disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount	Amount		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III-A and Part I, Schedule II	1,098	24,815	...	24,815	...	24,815	1,098	24,815	...	...	...	...	(a) 236	25,051	24,788	...	...	217	25,005	46	(a) The Collector of Belgaum states that the correct figure is Rs. 236, and not Rs. 145 as shown in last year's return. (b) Inclusive of Rs. 17 on account of penalties. (c) *Vide* remark in Return No. III. This total agrees with that shown in Return No. V after deducting Rs. 253 shown in column 17, and Rs. 17 included in the amount of Rs. 2,515 shown in column 19. (d) Of this, Rs. 1,250 on account of previous year's arrears have been written off as irrecoverable. The details are :— Belgaum ... ... 25 Bijápur ... ... 418 Dhárwár ... ... 732 (Under Part II 78 („ „ IV 654 732 Kolába ... ... 25 Ratnágiri 50 1,250
Chapter III-B and Part II, Schedule II	7	498	1	446	...	446	6	446	...	...	...	...	78	524	430	...	...	...	430	94	
Chapter III-C and Part III, Schedule II	10	70	...	70	...	70	10	70	...	...	...	...	...	70	70	...	...	...	70	...	
Chapter III-D and Part IV, Schedule II	8,321	1,85,495	1,651	1,75,473	14	1,75,445	8,020	1,75,445	46	287	...	...	3,644	1,79,376	1,69,711	253	...	(b) 2,298	1,72,262	7,114	
Total ...	9,436	2,10,878	1,652	2,00,804	14	2,00,776	9,134	2,00,776	46	287	...	...	3,958	2,05,021	1,94,999	253	...	2,515	(c) 1,97,767	(d) 7,254	

E. L. CAPPEL,
Acting Commissioner, S. D.

RETURN No. VI.

(RULE 19.)

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886, in the year 1898-99, in the Southern Division.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment.		
Belgaum	30 5 2	Incurred on account of the establishment temporarily employed to compile the Income-tax returns.
Bijápur	29 13 5	
Dhárwár	60 0 0	
Total ...	120 2 7	
Commission paid to the Auditor, Southern Marátha Railway Company, Dhárwár, for collecting the tax from the Railway employés	408 0 0	
Total ...	528 2 7	

E. L. CAPPEL,
Acting Commissioner, S. D.

RETURN No. VII.

Statement showing the Total Assessment and Collections on account of Income Tax in each Táluka of the Districts of the Southern Division for the year 1898-99.

District.	Táluka.	Final Demand.		Collections.		Balance Outstanding.	Recovery of previous year's Arrears.	Remarks.
		Number of Assessees.	Amount.	Tax.	Penalties.			
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	
Belgaum ...	Belgaum Town... ...	230	6,246	6,206	...	*173	166	* Includes Rs. 133 on account of 1897-98.
	„ Cantonment ...	54	1,165	1,165	...	†10	...	† On account of 1897-98.
	„ Táluka ...	118	2,724	2,724	20	...	17	
	Chikodi „ ...	473	10,379	10,379	...	...	...	
	Athni „ ...	197	4,625	4,615	42	10	...	
	Gokák „ ...	168	3,211	3,143	...	68	...	
	Parasgad „ ...	203	3,463	3,393	56	‡85	471	‡ Inclusive of Rs. 40 on account of 1897-98 and exclusive of Rs. 25 written off on account of previous years' arrears.
	Sampgaon „ ...	165	3,056	3,046	77	§12	...	§ Inclusive of Rs. 2 on account of penalties.
	Khánápur „ ...	104	2,778	2,768	...	‖11	¶4	‖ On account of penalties. ¶ Includes Re. 1 on account of penalty for 1897-98.
	Total, Part IV	1,712	37,647	37,439	195	369	658	
	„ III	...	...	...	...	...	...	
	„ II	...	...	...	...	...	...	
	„ I	68	1,694	1,667	...	**46	217	** Includes Rs. 19 on account of 1897-98.
	Grand Total ...	1,780	39,341	39,106	195	415	875	
Bijápur ...	Indi Táluka	72	1,736	1,736	...	...	...	
	Sindgi „	79	1,311	1,311	...	...	..	
	Bijápur „	49	832	802	..	30	...	
	„ Town... ...	100	3,935	3,855	...	80	...	
	Bágevádi Táluka ...	156	2,500	2,450	...	50	22	
	Muddebihál „ ...	92	3,072	3,052	10	20	50	
	Bágalkot „ ...	278	8,309	8,219	...	90	10	
	Bádámi „ ...	255	4,226	4,216	...	10	666	
	Hungund „ ...	229	4,828	4,273	...	555	...	
	Total, Part IV	1,310	30,749	29,914	10	835	††748	†† Exclusive of Rs. 418 written off as irrecoverable.
	„ III... ...	...	...	...	...	...	...	
	„ II... ...	...	...	...	...	...	...	
	„ I... ...	19	229	229	...	...	...	
	Grand Total ...	1,329	30,978	30,143	10	835	748	
Dhárwár ...	Dhárwár Táluka ...	88	1,170	1,144	...	26	...	
	„ Town ...	178	3,672	3,279	5	293	82	
	Hubli „ ...	381	11,959	10,839	...	1,120	130	
	„ Táluka ...	68	1,674	1,634	...	40	...	
	Navalgund „ ...	292	5,518	5,518	...	...	...	
	Gadag „ ...	376	9,592	9,592	...	...	10	
	Bankapur „ ...	110	1,939	1,406	...	533	...	
	Ránebennur „ ...	192	3,872	3,872	...	...	...	
	Hángal „ ...	91	1,372	1,372	...	...	...	
	Karajgi „ ...	172	3,598	3,598	...	...	...	
	Kod „ ...	87	1,527	1,527	...	...	...	
	Ron „ ..	221	4,108	4,108	...	...	...	
	Kalghátgi „ ...	49	700	690	5	10	10	
	Huzúr „ ...	...	...	...	...	...	...	
	Total, Part IV	2,305	50,701	48,679	10	2,022	‡‡232	‡‡ Exclusive of Rs. 654 written off as irrecoverable.
	„ III... ...	...	...	...	...	...	...	
	„ II... ...	6	446	430	...	16	§§...	§§ Rs. 78 for 1897-98 were written off as irrecoverable.
	„ I... ...	907	22,078	22,078	...	...	...	
	Grand Total ...	3,218	73,225	71,187	10	2,038	232	
Kánara ...	Kárwár Táluka ...	40	844	824	...	20	...	
	Ankola „ ...	34	859	859	...	...	...	
	Kumta „ ...	86	1,905	1,725	5	180	35	
	Honávar „ ...	100	1,923	1,913	...	10	20	
	Siddápur „ ...	87	1,706	1,706	...	...	128	
	Sirsi „ ...	137	2,875	2,825	1	50	369	
	Yellápur „ ...	39	576	388	6	188	35	
	Halyál „ ...	68	1,494	1,494	...	...	...	
	Huzúr „ ...	...	...	...	...	...	...	
	Total, Part IV	591	12,182	11,734	12	448	587	
	„ III... ...	...	...	...	...	...	...	
	„ II... ...	...	...	...	...	...	...	
	„ I	15	137	137	...	...	...	
	Grand Total ...	606	12,319	11,871	12	448	587	

RETURN No. VII—*continued.*

District.	Táluka.	Final Demand.		Collections.		Balance Outstanding.	Recovery of previous years' Arrears.	Remarks.
		Number of Assessees.	Amount.	Tax.	Penalties.			
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	
Kolába ...	Alibág Táluka ...	193	5,025	5,015	...	10	*3	* On account of penalties.
	Pen „ ...	189	5,515	5,285	...	230	...	
	Panvel „ ...	271	7,700	7,665	...	35	...	
	Karjat „ ...	104	1,587	1,572	...	15	...	
	Roha „ ...	72	1,230	1,230	...	...	...	
	Mángaon „ ...	132	2,638	2,603	...	35	...	
	Mahád „ ...	171	3,930	2,129	...	1,801	...	
	Total, Part IV	1,132	27,625	25,499	...	2,126	(a) 3	(a) Exclusive of Rs. 25 written off.
	„ III... ...	2	4	4	...	...	...	
	„ II... ...	...	...	...	...	...	...	
	„ I... ...	71	389	389	...	...	...	
	Grand Total ...	1,205	28,018	25,892	...	2,126	3	
Ratnágiri ...	Vengurla Táluka ...	81	1,346	1,346	...	...	...	
	Málvan „ ...	84	1,430	1,430	...	...	...	
	Deogad „ ...	90	1,808	1,798	...	10	...	
	Rájápur „ ...	144	2,887	2,887	...	...	40	
	Ratnágiri „ ...	102	2,118	2,088	2	30	...	
	Sangameshwar „ ...	107	1,631	1,631	5	(b) 28	...	(b) On account of penalties.
	Chiplún „ ...	165	2,365	2,365	10	†15	10	† On account of 1897-98.
	Khed „ ...	67	1,002	957	9	(c) 49	10	(c) Inclusive of Rs. 4 on account of penalties.
	Dápoli „ ...	130	1,954	1,944	...	10	10	
	Total, Part IV... ...	970	16,541	16,446	26	142	‡70	‡ Exclusive of Rs. 50 written off as irrecoverable.
	„ III... ...	8	66	66	...	...	...	Inclusive of Rs. 10 on account of penalties.
	„ II... ...	...	...	...	...	...	...	
	„ I... ...	18	288	288	...	...	...	
	Grand Total ...	996	16,895	16,800	26	142	70	
	ABSTRACT.							
Belgaum		1,780	39,341	39,106	195	415	875	(d) This balance differs from that shown in Column 21 of Return No. IV, *viz.*, 7,254 by Rs. 1,250. The difference is made up as under:—
Bijápur		1,329	30,978	30,143	10	835	748	
Dhárwár		3,218	73,225	71,187	10	2,038	232	Written off on account of previous years' arrears Rs. in Belgaum . 25
Kánara		606	12,319	11,871	12	448	587	Do. Bijápur ... 418
Kolába		1,205	28,018	25,892	...	2,126	3	Do. Dhárwár ... 732
Ratnágiri		996	16,895	16,800	26	142	70	Do. Kolába ... 25
	Total ...	9,134	2,00,776	1,94,999	253	(d)6,004	2,515	Do. Ratnágiri ... 50
								Total ... 1,250

E. L. CAPPEL,
Acting Commissioner, S. D.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Southern Division, credited in the accounts of the Accountant General and those shown in the Collector's Return No. III, for the year 1898-99.

District.	As per Accountant General's Final Return for March 1899.												As per Collector's Income Tax Return No. III (Column 20).	Difference between the credits of the Accountant General (Column 13) and those of Collector (Column 14).	Remarks.
	Part I.—Tax on Salaries, &c., paid by Local Authorities and Companies.				Part II.—Tax on Profits of Companies.	Part III.—Tax on Interest on Securities of Local Authorities and Companies recovered by Revenue Authorities.	Part IV.—Tax on other sources of Income.					Total of Columns 5, 6, 7 and 13.			
	Recoveries from Local Fund Payment Vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trusts.	Recoveries by Revenue Authorities from Companies and Private Persons.	Total of Columns 2 to 4.			Recoveries by Revenue Authorities.	Recoveries by Customs and Salt Departments.	Fines and Penalties.	Other Items.	Total of Columns 8 to 11.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Belgaum	234 0 5	102 5 0	1,550 8 0	1,886 13 5	.....	.....	38,518 15 7	.....	198 12 0	.....	38,717 11 7	40,604 9 0	40,602 0 0	+2 9 0	
Bijápur	104 3 10	52 10 3	71 10 0	228 8 1	.....	.....	31,859 2 9	.....	10 0 0	.....	31,869 2 9	32,097 10 10	32,210 0 0	—112 5 2	
Dhárwár	65 8 4	236 7 10	21,776 2 0	22,079 2 2	430 1 3	.....	49,274 11 6	.....	10 0 0	.....	49,284 11 6	71,792 14 11	71,792 0 0	+0 14 11	
Kánara	125 13 1	68 4 8	6 4 0	200 5 9	.....	.....	12,321 8 9	13 12 0	12 4 0	.....	12,347 8 9	12,547 14 6	12,470 0 0	+77 14 6	
Kolába	64 15 11	126 10 1	197 1 4	388 11 4	.....	3 14 6	25,600 14 3	1 5 10	3 0 0	1 12 6	25,607 0 7	25,999 10 5	25,948 0 0	+51 10 5	
Ratnágiri	145 6 7	142 11 0	.....	288 1 7	.....	65 11 8	16,647 14 4	58 10 10	86 0 0	.....	16,742 9 2	17,096 6 5	17,037 0 0	+59 6 5	
Total ...	740 0 2	729 0 10	23,601 9 4	25,070 10 4	430 1 3	69 10 2	1,74,223 3 2	73 12 8	270 0 0	1 12 6	1,74,568 12 4	2,00,199 2 1	2,00,059 0 0	+80 2 1	

Vide next page for explanatory Remarks.

Explanatory Remarks.

The discrepancies for the several Districts are explained as under :—

	Rs.	a.	p.	
Belgaum—				
	2	6	0	Amount recovered from a certain cash allowance and credited to cash recoveries.
	0	3	0	Fractions of a rupee omitted according to standing orders.
	2	9	0	
Bijápur—				
	130	0	0	Assessed at Bijápur, but recovered in the Sholápur District, and therefore not brought to the Bijápur Treasury Accounts.
Deduct—				
	18	0	0	Recovered in cash from remuneration and Haks paid to certain Patels and Inámdárs and credited to Part IV, but not included in the assessment lists.
	112	0	0	
	0	5	2	Fractions of a rupee omitted.
	112	5	2	
Dhárwár—				
	0	14	11	Fractions of a rupee omitted.
Kánara—				
	76	6	1	Recoveries by Salt and Customs Department.
	0	14	0	Recovered from the amount of reward for killing a tiger and omitted from Collector's Return No. III.
	0	10	5	Fractions of a rupee omitted.
	77	14	6	
Kolába—				
	49	5	8	Recovered by the Divisional Forest Officer, Kolába, at the time of paying forest conservancy shares due to the Khots.
	1	5	10	Recoveries by Salt and Customs Department.
	0	14	11	Fractions of a rupee omitted.
	51	10	5	
Ratnágiri—				
	58	10	10	Recoveries by Salt and Customs Department.
	0	11	7	Fractions of a rupee omitted.
	59	6	5	

E. L. CAPPEL,
Acting Commissioner, S. D.

No. 5895 OF 1899.

FINANCIAL DEPARTMENT.

Commissioner's Office, Karáchi,
30th September 1899.

MEMORANDUM.

The Acting Commissioner in Sind has the honour to submit the Annual Report on the working of the Income Tax Act II of 1886 for the Province of Sind for 1898-99, together with the reports of the Collectors and Deputy Commissioners as noted on the margin and to append the following returns:—

Collector of Karáchi's No. 4862, dated 12th August 1899.
Collector of Hyderabad's No. 4474, dated 26th June 1899.
Collector of Shikárpur's No. 122, dated 7th August 1899.
Deputy Commissioner, Thar and Párkar's No. 852, dated 17th June 1899.
Deputy Commissioner, Upper Sind Frontier's No. 2379, dated 15th July 1899.

Return No. III.—Statement showing collections of the tax under the Act.

Return No. IV.—Statement showing the original and final demands and uncollected balances of sums due at the close of the year.

Return V.—Classified statement of the incomes on which the tax was collected.*

Return No. VI.—Statement of expenditure incurred in the assessment and collections of the tax.

Return No. VII.—Statement showing the total assessments and collections and the balances in each táluka on account of tax and penalties.

Returns Nos. I and II will be submitted direct by the Accountant General.

2. The difference between column 22 of Return No. III and column 20 of Return No. IV is due to over-collections amounting to Rs. 597, which remained unrefunded at the close of the year, not being included in the latter. The total collections shown in the grand total column of Return No. V agree with those in column 20 of Return No. IV, deducting penalties, *viz.* Rs. 534 (Rs. 486 for 1898-99 and Rs. 48 for the previous year).

Appendix A shows the amount of the tax brought on the books of the Accountant General as well as that shown in the Collector's Return No. III.

The differences between the two sets of figures are explained in the explanatory memorandum attached to the Appendix.

Administration.

Assessment.

3. The assessment lists for the several tálukas in Sind were as usual prepared by the Mukhtiárkars. That for the city of Karáchi was prepared by the City Deputy Collector (who has been entrusted with both the original and appeal work under Government Resolution No. 5091, dated 4th December 1897). For the town of Shikárpur the list was prepared by the City Magistrate aided by the Mukhtiarkar. In Sukkur the work this year was entrusted to the Huzúr Deputy Collector, and in Hyderabad it was done by the Huzúr Deputy Collector assisted by the Mukhtiárkar. The final demand of the previous year was chiefly the basis for the fixing of the assessment, but the circumstances of the people ascertained by enquiries led the assessing officers to make considerable variations in it. The táluka lists prepared by the Mukhtiárkars were carefully scrutinized, first by the Sub-Divisional Officers, then by the Collectors and Deputy Commissioners. The lists for the towns of Karáchi, Hyderabad, Sukkur and Shikárpur were also examined by the respective Collectors before submission to the Commissioner for approval. The assessment work was satisfactorily done and the publication of the lists was sanctioned by the Commissioner under the authority vested in him by Government Resolution No. 3058, dated 1st September 1893.

* Not printed.

4. The powers of revision under Section 25 of the Act were exercised in the case of tálukas of Jacobabad and Sháhdádpur by the Deputy Commissioner, Upper Sind Frontier, in all the other tálukas the powers were exercised by the Assistant or Deputy Collectors. In the city of Karáchi they were exercised by the City Deputy Collector, in Hyderabad by the Huzúr Deputy Collector and in Shikárpur by the City Magistrate. The power of revision in the case of the town of Sukkur was entrusted this year to the Sub-Divisional Officer on the representation of the public of Sukkur against the inconsistency of the same officer fixing assessments as well as hearing appeals. Orders, however, have since been issued that the Huzúr Deputy Collector's aid to the Mukhtiárkar in assessing should be reduced to as little as possible and that appeals be heard by him as heretofore.

Revision.

5. The Collectors and Deputy Commissioners have been invested with the powers of a Commissioner under Sections 27, 28 and 34 (2) and of a Local Government under Section 47 (2) and (4). Sixty appeals (all under Part IV) were preferred to them under Section 27, as against 52 last year. In the case of the solitary appeal in Karáchi the orders of the appellate authority were upheld. In Hyderabad 2 were rejected and in 7 the amount was reduced from Rs. 672 to Rs. 573. In Shikárpur 48 appeals were disposed of, the assessment being reduced in 3 cases only. Two appeals remained undisposed of at the close of the year and are pending enquiry. The Collector has been asked to dispose of these cases without further delay.

Supervision.

	1897-98.	1898-99.
Karáchi ...	5	1
Hyderabad ...	1	9
Shikárpur ...	46	50
	52	60

Original Demand.

6. The following table gives for each district the details of the original and final demand, the collections and the balances :—

District.	Population according to census of 1891.	Original Demand.		Final Demand.									
				I.—Salaries.		II.—Companies		III.—Securities.		IV.—Other sources.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Karáchi	5,64,880	3,740	1,29,892	694	26,529	9	1,418	107	3,450	2,798	93,894	3,608	1,25,291
Hyderabad	9,18,646	3,882	78,862	118	1,940	..	...	...	...	3,729	75,493	3,847	77,433
Shikárpur	9,15,497	5,541	1,18,626	114	1,965	1	111	13	94	5,238	1,09,886	5,366	1,12,056
Thar and Párkar ..	2,98,203	1,163	19,409	4	50	..	...	...	...	1,114	18,801	1,118	18,851
Upper Sind Frontier ...	1,74,548	623	13,522	7	64	..	...	...	...	605	12,184	612	12,248
Total 1898-99 ...	28,71,774	14,949	3,60,311	337	30,548	10	1,529	120	3,544	13,484	3,10,258	14,551	3,45,879
Total for 1897-98 ...	28,71,774	14,459	3,52,609	315	29,454	8	787	119	3,630	13,159	3,10,993	14,201	3,44,864
Difference ...	...	+490	+7,702	+22	+1,094	+2	+742	+1	—86	+325	—735	+350	+1,015

District.	Penalties.		Arrears of previous year.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance including amounts written off and remitted.	Remarks.
	Number.	Amount.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	152	543	386	1,26,220	1,24,087	205	*1,23,882	†2,327	* Excludes Rs. 77 on account of refunds on insurance. † Includes Rs. 66 to be refunded. ‡ Do. Rs. 498 do. ¶ Do. Rs. 23 do. ‖ Do. Rs. 10 do. Total Rs. 597
Hyderabad	5	23	49	77,505	77,912	183	‡77,729	274	
Shikárpur	66	70	6,210	1,18,336	1,11,735	38	¶1,11,697	6,662	
Thar and Párkar ...	...	...	...	18,851	18,994	133	‖18,861	...	
Upper Sind Frontier ...	...	...	103	12,351	12,399	48	12,351	...	
Total 1898-99 ...	223	636	6,748	3,53,263	3,45,127	607	3,44,520	9,263	
Total for 1897-98 ..	202	913	4,941	3,50,718	3,44,266	526	3,43,740	7,696	
ifference ...	+21	—277	+1,807	+2,545	+861	+81	+780	+1,567	

The original demand for the year under report amounted to Rs. 3,60,311 from 14,949 assessees against Rs. 3,52,609 and assessees 14,459 in the preceding year, showing an increase of Rs. 7,702 in the amount of assessment and of 490 in the number of assessees. The increase in assessment was, however, considerably reduced in appeals, and the final demand showed an increase of only Rs. 1,015. This reduction occurred principally in the Shikárpur and Upper Sind Frontier Districts in consequence of successful petitions of objections. The Collector of Shikárpur on being asked to explain the large reductions in his district writes :—

	1897-98.	1898-99.
Karáchi	3,644	4,601
Hyderabad ...	810	1,429
Shikárpur... ...	2,895	6,570
Thar and Párkar...	288	558
Upper Sind Frontier.	108	1,274
Total ...	7,745	14,432

"The largest reduction was made in the Sukkur City, where Rs. 3,295 were remitted and the balance, Rs. 3,275, was distributed over the whole district. In the town of Sukkur the assessments were pitched very high, regardless of the general depression in the prosperity of the town on account of plague and on account of diversion of trade by the Kotri-Rohri Railway. But it would have been a difficult task for the assessing officer to lower the assessments on merchants and traders with extensive business and various branch firms such as Sukkur merchants have, and the safest plan in such cases for him was to leave the final demand of the previous year undisturbed and let the parties concerned obtain relief by appeal, since the appellate authority is in a better position by reason of the inquisitorial nature of his enquiries to find out what the actual income of a man is."

He further states that it was in consideration of these reasons that the Sukkur appeals were made over to the Deputy Collector in charge of the Division.

In the Upper Sind Frontier District the appeals resulted in a reduction of Rs. 1,274 as against Rs. 108 in the previous year. The Deputy Commissioner explains that "the original assessment lists included several persons who had suffered much owing to the dullness of the market in grain and who on appeal succeeded in getting an entire remission of, or a reduction in, their assessments."

Penalties to the extent of Rs. 636 were levied from 223 persons, against Rs. 913 from 202 persons in the previous year. In Karáchi the amount of penalties increased by Rs. 311, and the numbers of persons by 73. In Shikárpur there was an increase in penalties as well as in the number of persons of Rs. 22 and 35, respectively. In Hyderabad there was a satisfactory fall of Rs. 200 in the amount of penalties levied, while in Thar and Párkar none were inflicted against Rs. 410 in the previous year. This indicates that the collection of the tax was on the whole accomplished with comparative less difficulty this year, except in the case of Karáchi, the increase in Shikárpur being slight.

	1897-98.		1898-99.	
	No.	Amount.	No.	Amount.
		Rs.		Rs.
Karáchi	79	232	152	543
Hyderabad	8	223	5	23
Shikárpur	31	48	66	70
Thar and Párkar ...	84	410	...	...
Total ...	202	913	223	636

The collections of arrears of previous year rose from Rs. 4,816 in 1897-98 to Rs. 6,748 (Rs. 6,700 tax and Rs. 48 penalties), and all the arrears excepting the amounts written off &c. were recovered.

The total amount for collection during the year, including penalties and arrears of previous year, was Rs. 3,53,263 against Rs. 3,50,718 in the preceding year. The gross collections amounted to Rs. 3,45,127; deducting from this Rs. 607 over-collections refunded, the remainder Rs. 3,44,520 represent the net collections of the year against Rs. 3,43,740 in 1897-98. The net collections however include Rs. 597, over-collections which remained unrefunded at the close of the year. Deducting this sum also, the real collections amount to Rs. 3,43,923 against Rs. 3,42,964 in 1897-98. The balance outstanding at the close of the year was Rs. 9,263. The corresponding balance at the close of 1897-98 was Rs. 7,696. Out of the outstandings Rs. 7,493 have since been collected, Rs. 1,094 written off or remitted, Rs. 115 are proposed to be written off, and the remainder Rs. 561 is in course of recovery. These results may be regarded as satisfactory considering the dislocation of business in Karáchi and in other principal business centres in Sind.

The following table contrasts the figures of the original and final demands under all the Parts with the corresponding figures of the previous year :—

District.		Original Assessment.		Final Demand.									
				Part I.		Part II.		Part III.		Part IV.		Total.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Karáchi ...	1897-98...	3,788	131,621	705	25,637	7	708	108	3,514	2,885	98,118	3,705	127,977
	1898-99...	3,740	129,892	694	26,529	9	1,418	107	3,450	2,798	93,894	3,608	125,291
Difference ...		−48	−1,729	−11	+893	+2	+710	−1	−64	−87	−4,224	−97	−2,686
Hyderabad.	1897-98...	3,765	76,850	97	1,700	...	...	...	...	3,632	74,340	3,729	76,040
	1898-99...	3,882	78,862	118	1,940	...	...	...	...	3,729	75,493	3,847	77,433
Difference ...		+117	+2,012	+21	+240	...	...	...	...	+97	+1,153	+118	+1,393
Shikárpur.	1897-98...	5,282	113,146	100	1,971	1	79	11	118	5,054	108,085	5,166	110,251
	1898-99...	5,541	118,626	114	1,965	1	111	13	94	5,238	109,886	5,366	112,056
Difference ...		+259	+5,480	+14	−6	...	+32	+2	−22	+184	+1,801	+200	+1,805
Thar and Párkar.	1897-98...	1,006	17,186	6	79	...	...	...	...	983	16,819	989	16,898
	1898-99...	1,163	19,409	4	50	...	...	...	...	1,114	18,801	1,118	18,851
Difference ...		+157	+2,223	−2	−29	...	...	...	...	+131	+1,982	+129	+1,953
Upper Sind Frontier.	1897-98...	618	13,806	7	67	...	...	...	...	605	13,631	612	13,698
	1898-99...	623	13,522	7	64	...	...	...	...	605	12,184	612	12,248
Difference ...		+5	−284	...	−3	...	...	...	...	...	−1,447	...	−1,450
Total ...	1897-98...	14,459	3,52,609	915	29,454	8	787	119	3,630	13,159	3,10,993	14,201	3,44,864
	1898-99...	14,949	3,60,311	937	30,548	10	1,529	120	3,544	13,484	3,10,258	14,551	3,45,879
Difference ...		+490	+7,702	+22	+1,094	+2	+742	+1	−86	+325	−735	+350	+1,015

It will be seen from the above table that there was a decrease under "Original assessment" and "Final demand" in Karáchi and the Upper Sind Frontier Districts, while the other three districts showed an increase under both heads. The increase or decrease in the amount of tax was accompanied by a relative increase or decrease in the number of assessees, except in the case of Upper Sind Frontier District, where with a decrease in the original assessment a slight increase in the number of assessees is observed, the number of assessees under the final demand remaining the same as last year with a decrease in the amount of assessment. The Deputy Commissioner, Upper Sind Frontier, states :—

"There is a decrease noticeable both in the original and final demands in the Jacobabad and Thul Tálukas.

In the first it was due to a heavy fall in the prices and great slackness in trade. While in the latter it is reported to be due to closure of business owing to death of assessees."

The Collector of Karáchi states :—

"The decrease in the town of Karáchi alone amounts to Rs. 3,846 under that part (*i.e.* Part IV), and the decrease under all parts amounts to Rs. 2,686. The City Deputy Collector states that the decrease is due to the fact that business was entirely at a standstill owing to the second outbreak of the plague, and many merchants and shopkeepers having gone away to their native places and several persons having died : business was in fact altogether stopped for a portion of the year, and those that did business did it half-heartedly, and hence there was a falling off in the profits. Considering the condition of the people brought on by successive outbreaks and the mortality caused by the same the decrease shown is not disproportionately large."

The increase in the Hyderabad District under Part I is attributed to the working of ginning factories, which remained unworked in the previous year on account of the stagnation of trade, and under Part IV money-lenders chiefly contributed to the increase as they enjoyed high rates of interest.

In the Thar and Párkar District the increase was due to a favourable season and careful framing of the lists, and the increase in the Shikárpur District is assigned to natural fluctuations.

7. The following table gives for each district the details of the number of persons originally assessed, the number of petitions of objection preferred against the original assessments, the percentage of petitions to assessees, the percentage of reductions on objection, the incidence of the tax per head of population and per tax-payer, and the proportion of tax-payers to population :—

Revision Return IV.

District.	Number of Persons originally assessed.	Number of Objection Petitions.	Percentage of Petitions to Assessees.	Percentage of reduction on objections.	Incidence of the Tax under Parts I to IV.			
					Population of the District.	Per head of Population.	Per head of Tax-payer.	Number of persons to one Tax-payer.
1	2	3	4	5	6	7	8	9
						Rs. a. p.	Rs. a. p.	
Karáchi	3,740	662	17·70	3·54	5,64,880	0 3 7	34 11 7	157
Hyderabad	3,882	540	13·91	1·81	9,18,646	0 1 4	20 2 1	239
Shikárpur	5,541	1,649	29·76	5·54	9,15,497	0 2 0	20 14 1	171
Thar and Párkar ...	1,163	194	16·68	2·87	2,98,203	0 1 0	16 13 9	267
Upper Sind Frontier ...	623	69	11·08	9·42	1,74,548	0 1 1	20 0 3	285
Total 1898-99...	14,949	3,114	20·83	4·00	28,71,774	0 1 11	23 12 4	197
Total 1897-98...	14,459	1,905	13·17	2·19	28,71,774	0 1 11	24 4 7	202

8. In the year under report the percentage of petitions of objection to assessees amounted to 20·83 as compared with 13·17 of the previous year. In the Shikárpur District it was much above the average for the Province as was the case last year. In the Thar and Párkar and Upper Sind Frontier Districts the percentage rose from 5·26 and 6·95 to 16·68 and 11·08 respectively. In Karáchi, Hyderabad, and Shikárpur Districts it rose from 12·14, 10·54 and 18·02 in 1897-98 to 17·70, 13·91 and 29·76 in 1898-99.

The increase in the number of petitions of objection and the percentage of petitions in the Shikárpur District was greatly due to assessments being pitched very high at Sukkur, as remarked in paragraph 6 above and to the previous year's assessment having been much enhanced in the Kambar Táluka by a new Mukhtiárkar. The Collector in another communication states :—

"The cause of this increase may be ttributed to overzeal on the part of táluka officials. It is well known that every new Mukhtiárkar in the district, as a matter of course, tries to show better results than his predecessor, this being looked upon as one of the ways in which a Mukhtiárkar can attract attention to his zeal and energy."

In the Thar and Párkar District the increase under the two heads is due to the original assessment having been fixed at much increased figures in the Khipra Táluka. The Deputy Commissioner, while submitting the assessment lists for that táluka for the Commissioner's sanction, remarked :—

"This may turn out to be an increase due to overzeal on the part of the acting Mukhtiarkar, and when appeal time comes this will be apparent."

The Deputy Commissioner's prediction was to some extent verified by the number of objections received, which rose from 1 to 101 in that táluka.

The percentage of reduction on objections for the Province was nearly pouble that in the preceding year, being 4 against 2·19 in 1897-98. In Upper Sind Frontier the percentage was more than double (9·42) the average percentage for the Province (4·00), and in Shikárpur also it was above the average of the Province. In all the five districts, *viz.* Karáchi, Hyderabad, Shikárpur, Thar and Párkar, and Upper Sind Frontier, it rose from 2·76, 1·05, 2·56, 1·67 and ·78 to 3·54, 1·81, 5·54, 2·87, and 9·42 respectively.

9. The following table exhibits clearly the fluctuations in each class consequent on revision :—

Classes.	Karáchi.		Hyderabad.		Shikárpur.		Thar and Párkar.		Upper Sind Frontier.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
I	1,080	340	280	130	1,390	580	440	70	70	70	3,260	1,190
II	525	405	180	30	755	615	90	60	90	15	1,640	1,125
III	580	380	80	60	810	420	80	20	40	20	1,590	900
IV	392	280	168	252	802	252	56	28	56	28	1,474	840
V	595	280	70	140	812	455	70	...	35	...	1,582	875
VI	504	504	336	126	504	378	...	...	42	...	1,386	1,008
VII	932	382	275	62	1,062	639	...	...	54	160	2,323	1,243
VIII	1,290	750	531	199	1,800	885	...	...	121	...	3,742	1,834
IX	1,466	505	286	169	2,573	623	...	...	670	518	4,995	1,815
X	1,103	260	391	...	909	...	...	...	907	...	3,310	260
XI	.....	703	...	...	...	...	...	...	...	...	...	703
XII	807	...	...	...	...	...	...	...	...	...	807	—
XIII	.....	...	...	...	...	...	...	...	...	...	...	...
XIV	.....	...	...	...	...	...	...	...	...	...	...	...
XV	.....	...	—	—	...	...	...	...	...	...	...	...
Total ...	9,274 +116 Remitted on certificates.	4,789	2,597	1,168	11,417	4,847	736	178	2,085	811	26,109 +116 26,225	11,793
Net Reduction ...	4,601		1,429		6,570		558		1,274		14,432	

10. The total reductions were Rs. 26,225 and the total enhancements Rs. 11,793, net reduction amounting to Rs. 14,432 against Rs. 7,745 in the preceding year. The enhancements in the several classes are due to transfers of assessees, whose incomes have been reduced from higher classes to the lower ones. The largest net reduction is seen in the Shikárpur District, next to it stands Karáchi with 4,601, and it is lowest in the Thar and Párkar District. Taking them by classes the largest reductions appear under Classes I, VIII, IX and X in the Karáchi District, and in the Shikárpur District under Classes I, VII, VIII and IX.

The average incidence of the tax (final demand) per head of population in the Karáchi and Hyderabad Districts corresponds with that of the previous year. In Shikárpur and Thar and Párkar it has increased by one pie and in the Upper Sind the incidence has gone down by 2 pies as compared with the previous year, but the average incidence for the Province remains the same as last year.

The incidence per head of tax-payer for the Province went down from Rs. 24-4-7 in 1897-98 to Rs. 23-12-4 in 1898-99. There was a decrease under this head in all the districts except Karáchi.

The proportion which the number of tax-payers bears to the total population has been, except in 1897-98, steadily increasing.

In 1890-91 it was $\frac{1}{247}$, in 1891-92 $\frac{1}{232}$, in 1892-93 $\frac{1}{222}$, in 1893-94 $\frac{1}{220}$, in 1894-95 $\frac{1}{216}$, in 1895-96 $\frac{1}{205}$, in 1896-97 $\frac{1}{201}$, in 1897-98 $\frac{1}{202}$, and in 1898-99 $\frac{1}{197}$.

With reference to paragraph 4 of Government Resolution No. 1909, dated 20th April 1899, reviewing the working of the Act for 1897-98, the Acting Commissioner would observe that though the districts of Shikárpur and Hyderabad

are apparently homogeneous, the former contains two large and important commercial towns, *viz.* Shikárpur and Sukkur. Excluding these towns and similarly the town of Hyderabad, the incidence for the Shikárpur and Hyderabad Districts in 1897-98 stood as under :—

District.	Incidence per head of population.	No. of persons to one tax-payer.
	Pies.	
Shikárpur ...	16	227
Hyderabad ...	12	265

—and this difference the Collector of Hyderabad states, and the Acting Commissioner concurs, "is not disproportionate to the relative richness of the two districts, as the Shikárpur District is admittedly more populous, better cultivated as illustrated by its larger revenue, and more prosperous than this district" (*i.e.* Hyderabad).

12. No difficulty was met with in the collection of the final demand and no magisterial proceedings were therefore necessitated in any district in connection with the administration of the Act. There was an increase in the amount of fines inflicted in the Karáchi District only, and the penalties for the whole Province amounted to Rs. 636 against Rs. 913 on 223 persons against 202 in 1897-98. The details of the outstanding balance are as follows :—

District.	Amount outstanding on 1st April 1899.			Since collected.			Written off or remitted.			Proposed to be written off.			In course of recovery.		
	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	2,207	120	2,327	1,843	103	1,946	...	...	...	...	...	...	364	17	381
Hyderabad ...	264	10	274	127	10	137	22	...	22	105	...	105	10	...	10
Shikárpur ...	6,642	20	6,662	5,390	20	5,410	1,072	...	1,072	10	...	10	170	...	170
Thar and Párkar ...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...
Upper Sind Frontier .	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...
Total ...	9,113	150	9,263	7,360	133	7,493	1,094	...	1,094	115	...	115	544	17	561

Return No. V.—Classification of Incomes.

13. The distribution of the amount collected over the main heads of income and the percentage of each head on the total income for the Province are exhibited in the following table :—

Heads.	Amount.	Percentage on Total.
	Rs.	
Part I.—Salaries	30,548	8·90
„ II.—Companies	1,529	·44
„ III.—Interest on Securities	3,544	1·03
Total Parts I to III ...	35,621	10·37
Part IV.—Other sources—		
(*a*) Professions	16,295	4·75
(*b*) Commerce	2,33,140	67·89
(*c*) Transport	1,185	·34
(*d*) Trade	40,504	11·80
(*e*) Manufacture	11,013	3·21
(*f*) Property	5,536	1·61
(*g*) Rewards for passing Examinations	95	·03
Total Part IV ...	3,07,768	89·63
Grand Total ...	3,43,389	100·00

About 90 per cent. of the total income was paid by Part IV alone, whereas Parts I, II and III paid in, in all, about 10 per cent. only, Part I paying 9 per cent. Under Part IV commerce paid 68 per cent. of the total income, while professions, trade and manufacture paid about 5, 12, and 3 per cent. respectively.

14. General merchants as usual paid the largest amount of tax, *viz.* Rs. 85,685. Money-lenders, grain merchants and dealers in food substances came next with taxes of Rs. 46,530, Rs. 29,596 and Rs. 20,194 respectively.

* Appendix B.

15. A total expenditure of Rs. 1,498-13-0 was incurred on account of the Income Tax Establishments as reported by the Accountant General against Rs. 1,541 in the preceding year. Special establishments were employed in the cities of Karáchi, Hyderabad, Shikárpur and Sukkur. More than half the expenditure was incurred in Karáchi City.

Return No. VI.

	Establishment.	Contingency.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karáchi... ...	836 0 0	77 0 0	913 0 0
Hyderabad ...	180 0 0	.....	180 0 0
Shikárpur ...	405 13 0	.....	405 13 0
Total ...	1,421 13 0	77 0 0	1,498 13 0

General Remarks.

On the whole the working of the Act during the year may be considered to have been satisfactory. Although the very small net increase in the sum finally realized shows clearly that the plague and a poor season checked the natural advance in prosperity, yet it is more than might have been expected under such adverse circumstances, and the amount actually outstanding is trifling.

A regrettable feature in the report is the marked increase (from 13·17 to 20·83) in the percentage of petitions of objection to assessees. This was no doubt partly the natural result of the unfavourable year, as appears from the more than corresponding increase in the number of reductions on revision. But it was also due to some extent to indiscreet zeal on the part of some assessing officers. The matter is engaging the special attention of the Commissioner.

Apart from this the administration of the Act was uneventful.

R. GILES,
Acting Commissioner in Sind.

* Separately submitted to Government.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1898-99.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuities paid by the Government.		Salaries, Pensions, Annuities, and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers.				Profits of Companies.		Interest on Securities.		Other sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 18, 19 and 20.	Refunds	Net Collections.	Remarks.
						Tax levied under Section 9 (1).		Tax levied under Section 9 (2).														
		Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs.	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	500 but less than 750	...	...	164	729	...	...	92	547	...	...	88	251	6,241	62,417	6,585	*63,954	188	6	64,148	240	63,908	The difference of Rs. 597 between column 23 of this return and column 20 of Return No. IV is made up of the following over-collections remaining unrefunded at the close of the year :—
II	750 ,, 1,000	...	...	68	862	10	119	126	1,735	1	15	7	96	2,725	40,910	2,937	43,737	65	4	43,806	75	43,731	
III	1,000 ,, 1,250	...	...	39	696	5	89	93	1,842	1	15	5	84	1,572	31,441	1,715	34,167	59	...	34,226	31	34,195	
IV	1,250 ,, 1,500	...	...	30	758	3	75	64	1,711	...	...	5	115	948	26,587	1,050	29,246	29	...	29,275	75	29,200	
V	1,500 ,, 1,750	...	...	8	251	1	31	37	1,250	...	...	3	104	524	18,340	573	19,976	18	2	19,996	27	19,969	
VI	1,750 ,, 2,000	...	...	6	243	2	74	23	1,015	...	...	1	38	383	16,177	415	17,547	23	...	17,570	35	17,535	
	Total I to VI ...	...	...	315	3,539	21	388	435	8,100	2	30	109	688	12,393	1,95,872	13,275	2,08,627	382	12	2,09,021	483	2,08,538	
VII	2,000 but less than 2,500	...	...	13	764	...	...	34	1,893	...	...	...	...	249	19,593	296	22,250	63	...	22,313	73	22,240	Rs.
VIII	2,500 ,, 5,000	...	...	24	2,192	1	125	65	6,212	3	301	3	292	482	40,845	578	49,967	76	1	50,044	15	50,029	Karachi 66
IX	5,000 ,, 10,000	...	...	4	750	1	156	14	2,593	3	593	6	1,091	149	25,132	177	30,315	...	...	30,315	36	30,279	Hyderabad 498
X	10,000 ,, 20,000	...	...	4	1,461	...	...	5	1,750	2	605	...	...	44	14,583	55	18,399	...	...	18,399	...	18,399	Shikarpur 23
XI	20,000 ,, 30,000	...	...	...	...	...	...	1	625	...	...	2	1,473	6	3,665	9	5,763	...	...	5,763	...	5,763	Thar and Parkar ... 10
XII	30,000 ,, 40,000	...	...	...	...	...	...	...	...	...	...	...	...	5	4,038	5	4,038	...	...	4,038	...	4,038	Total ... 597
XIII	40,000 ,, 50,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XIV	50,000 ,, 1,00,000	...	...	...	...	...	...	...	...	...	...	...	...	3	5,234	3	5,234	...	...	5,234	...	5,234	
XV	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total VII to XV ...	...	...	45	5,167	2	281	119	13,073	8	1,499	11	2,856	1,038	1,13,090	1,223	1,35,966	139	1	1,36,106	124	1,35,982	
	Grand Total ...	...	...	360	8,706	23	669	554	21,173	10	1,529	120	3,544	13,431	3,08,962	14,498	3,44,593	521	13	3,45,127	607	3,44,520	

* Includes Rs. 10 collected twice over in the Thar and Párkar District.

R. GILES,
Acting Commissioner in Sind.

RETURN No. IV.

(RULE 19.)

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1898-99.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of Petitions or Objections.	Demand after Disposal.	Number of Petitions or Objections.	Demand after Disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount	Amount		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
Chapter III-A and Part I, Schedule II.	937	30,548	...	30,548	...	30,548	937	30,548	1	5	...	...	...	30,553	30,548	5	...	...	30,553	...	
Chapter III-B and Part II, Schedule II.	10	1,529	...	1,529	...	1,529	10	1,529	...	...	...	...	...	1,529	1,529	...	...	...	1,529	...	* Previous years' arrears written off or remitted— Karachi ... 209 Hyderabad ... 236 Shikarpur ... 493 Upper Sind Frontier ... 10 948
Chapter III-C and Part III, Schedule II.	120	3,544	...	3,544	...	3,544	120	3,544	...	...	...	...	...	3,544	3,544	...	...	...	3,544	...	
Chapter III-D and Part IV, Schedule II.	13,882	3,24,690	3,054	3,10,348	60	3,10,258	13,484	3,10,258	222	631	...	...	6,748	3,17,637	3,01,068	481	...	6,748	3,08,297†	9,263†	† Exclude Rs. 77 on account of refunds on insurance.
Total ...	14,949	3,60,311	3,054	3,45,969	60	3,45,879	14,551	3,45,879	223	636	...	...	6,748*	3,53,263	3,36,689	486	...	6,748	3,43,923†	9,263†	

R. GILES,
Acting Commissioner in Sind.

RETURN No. VI.

(RULE 19.)

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the year 1898-99.

Head.	Amount.	REMARKS.
1	2	3
	Rs. a. p.	
Establishment	1,421 13 0	
Contingencies	77 0 0	
Total ...	1,498 13 0	

R. GILES,
Acting Commissioner in Sind.

RETURN No. VII.

Statement showing the Total Assessment and Collections on account of Income Tax in each Táluka of the Districts of the Province of Sind for the year 1898-99.

Districts.	Tálukas.	Final Demand.		Collections.		Balance Outstanding.		Recovery of the previous year's Amounts.		Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.	Tax.	Penalties.	Tax.	Penalties.	
1	2	3	4	5	6	7		8		9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi ...	Karáchi City ...	1,914	92,173	90,142*	266	1,954*	109	10	...	
	Do. Táluka ...	24	323	323	...	...	...	...	...	
	Mirpur Sákro ...	87	1,706	1,706	...	...	...	...	...	
	Ghorábári	81	1,797	1,797	66	...	9	30	40	
	Tatta	276	5,896	5,886	43	10	2	55	...	
	Sujáwal	71	1,448	1,438	48	10	...	...	...	
	Mirpur Bathoro ...	111	2,320	2,245	...	75	...	...	...	
	Jati	67	2,087	2,057	...	30	...	...	...	
	Sháhbandar ...	47	914	914	...	...	...	...	...	
	Dádu	182	3,286	3,286	...	...	...	...	...	
	Johi	227	3,591	3,488	...	103	...	139	7	
	Sehwán	268	5,428	5,418	...	10	...	10	...	
	Mánjhand... ...	77	1,356	1,356	...	...	...	75	...	
	Kotri	145	2,571	2,556	...	15	...	20	...	
	Kohistán	31	395	395	...	...	...	...	...	
	Total Parts I to IV.	3,608	1,25,291	1,23,007*	423	2,207*	120	339	47	* Exclude Rs. 77 on account of refunds on Insurance.
Hyderabád ...	Guni	275	6,018	6,018	...	...	...	10	...	
	Bádin	243	4,444	4,444	...	...	...	29	...	
	Tándo Bágo ...	241	4,568	4,558	...	10	...	...	...	
	Dero Mohbat ...	188	3,115	3,115	...	...	...	...	...	
	Hyderabad City ...	550	14,442	14,342	...	100	...	...	...	
	Do. Táluka ...	159	3,550	3,550	...	...	...	...	...	
	Tando Alahyár ...	419	8,645	8,561	...	84	10	...	...	
	Shahdádpur ...	254	4,973	4,963	...	10	...	...	...	
	Hála	295	6,351	6,301	...	50	...	...	...	
	Sákrand	190	3,454	3,454	...	...	...	...	...	
	Moro	277	5,223	5,223	13	...	...	...	...	
	Naushábro ...	372	6,498	6,498	...	...	...	10	...	
	Kandiáro	266	4,212	4,202	...	10	...	...	...	
	Total Part IV ...	3,729	75,493	75,229	13	264	10	49	...	
	Total Part I ...	118	1,940	1,940	...	...	...	...	...	
	Total ...	3,847	77,433	77,169	13	264	10	49	...	
Shikárpur ...	Shikárpur City ...	832	19,557	17,684	...	1,873	...	3,236	...	
	Sukkur City ...	520	15,292	10,731	...	4,561	...	1,508	...	
	Shikárpur Táluka.	143	2,858	2,858	...	...	...	...	...	
	Sukkur do. ...	226	4,485	4,485	...	...	...	10	...	
	Naushábro ...	269	5,805	5,795	10	10	...	10	...	
	Rohri	431	12,306	12,296	...	10	...	1,314	...	
	Ghotki	242	3,784	3,784	...	...	...	...	...	
	Mirpur	203	3,590	3,590	...	...	...	...	...	
	Ubauro	150	2,414	2,414	16	...	...	10	1	
	Lárkhána	570	10,437	10,336	18	101	...	83	...	
	Labdaria	231	3,750	3,750	...	...	...	38	...	
	Kambar	529	9,868	9,842	2	26	17	...	...	
	Rato-dero	294	5,122	5,122	...	...	...	...	...	
	Mehar	242	4,028	4,018	...	10	...	...	...	
	Nasirabad... ...	154	2,776	2,876	...	...	...	...	...	
	Kakar	202	3,814	3,763	4	51	3	...	...	
	Total Part IV ...	5,238	1,09,886	1,03,244	50	6,642	20	6,209	1	
	Total Parts I, II and III ...	128	2,170	2,170	...	...	...	...	...	
	Total ...	5,366	1,12,056	1,05,414	50	6,642	20	6,209	1	

RETURN No. VII—*continued.*

Districts.	Tálukas.	Final Demand.		Collections.		Balance Outstanding.		Recovery of the previous year's Amounts.		Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.	Tax.	Penalties.	Tax.	Penalties.	
1	2.	3	4	5	6	7		8		9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Thar and Párkar.	Umarkot	201	3,474	3,474	...	...	...	...	...	
	Khipra	154	2,597	2,597	...	...	...	...	...	
	Sánghar	105	1,594	1,594	...	...	...	...	...	
	Mirpur	182	4,375	4,375	...	...	...	...	...	
	Mithi	116	1,750	1,750	...	...	..	...	...	
	Diplo	69	996	996	...	...	...	...	...	
	Cháchro	139	2,170	2,170	...	...	...	...	...	
	Nagar	148	1,845	1,845	...	...	...	...	...	
	Total Part IV ...	1,114	18,801	18,801	...	...	...	...	...	
	Total Part I ...	4	50	50	...	...	...	...	...	
	Total ...	1,118	18,851	18,851	...	...	...	...	...	
Upper Sind Frontier.	Jacobabad ...	248	5,734	5,734	...	...	...	...	...	
	Thul	95	1,600	1,600	...	...	...	103	...	
	Kashmor	144	2,491	2,491	...	...	...	...	...	
	Shahdádpur ...	118	2,359	2,359	...	...	...	...	...	
	Total Part IV ...	605	12,184	12,184	...	...	...	103	...	
	Total Part I ...	7	64	64	...	...	...	...	...	
	Total ...	612	12,248	12,248	...	...	...	103	...	
	Grand Total ...	14,551	3,45,879	*3,36,689	486	9,113*	150	6,700	48	* Exclude Rs. 77 on account of refund on Insurance.
						9,263		6,748		

R. GILES,
Acting Commissioner in Sind.

APPENDIX A.

Statement showing the total collections of Income Tax in each District of the Province of Sind credited in the Accounts of the Accountant General and those shown in the Collector's and Deputy Commissioner's Return No. III.

Districts.	AS PER ACCOUNTANT GENERAL'S FINAL RETURN FOR MARCH 1898.											As per Collector's income tax return No. III (column 20).	Difference between the credits of the Accountant General (column 12) and those of the Collector (column 13).
	PART I.—TAX ON SALARIES, &C., PAID BY LOCAL AUTHORITIES AND COMPANIES.				Part II.—Tax on profits of Companies.	Part III.—Tax on Securities of Local authorities and Companies recovered by Revenue authorities.	Part IV.—Tax on other sources of income recovered by Revenue authorities.	Total of Columns 5, 6, 7 and 8.	Fines and Penalties.	Other items.	Total of Columns 9, 10 and 11.		
	Recoveries from Local Fund payment vouchers.	Recoveries by Revenue authorities from Municipalities and Port Trust.	Recoveries by Revenue authorities from companies and private persons.	Total of Columns 2, 3 and 4.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.
Karáchi ...	210 13 4	6,300 15 10	20,017 7 5	26,529 4 7	1,418 6 7	3,450 7 11	92,209 12 8	1,23,607 15 9	470 0 0	...	1,24,077 15 9	1,24,087	+9 0 3
Hyderabad and Thar and Párkar.	455 0 6	635 15 9	899 12 6	1,990 12 9	.....	.....	94,913 11 10	96,904 8 7	12 8 0	...	96,917 0 7	96,906	—11 0 7
Shikárpur and Upper Sind Frontier.	216 13 8	925 2 5	875 13 3	2,017 13 4	110 13 4	93 6 2	1,21,864 2 10	1,24,086 3 8	47 8 0	19 5 0	1,24,153 0 8	1,24,134	—19 0 8
Total ...	882 11 6	7,862 2 0	21,793 1 2	30,537 14 8	1,529 3 11	3,543 14 1	3,08,987 11 4	3,44,598 12 0	530 0 0	19 5 0	3,45,148 1 0	3,45,127	—21 1 0

R. GILES,
Acting Commissioner in Sind.

Explanatory Memorandum.

Karáchi—	Rs.	a.	p.
Amount of tax on account of Kotri Táluka of the Karáchi District collected in Hyderabad District, included by the Collector in his return but shown by the Accountant General for the Hyderabad District	+10	0	0
Rounding of fractions	—0	15	9
Total ...	+9	0	3

Hyderabad and Thar and Párkar Districts.

Amount of tax on account of Kotri Táluka of the Karáchi District collected in Hyderabad District excluded by the Collector from his return but shown by the Accountant General for the Hyderabad District	—10	0	0
Rounding of fractions	—1	0	7
Total ...	—11	0	7

Shikárpur and Upper Sind Frontier Districts.

Amount on account of other items not included in the Return No. III of the Shikárpur District ...	—19	5	0
Rounding of fractions	+0	4	4
Total ...	—19	0	8

No. 1706 OF 1899-1900.

Income Tax Office, 24 Esplanade Road,
Bombay, 19th September 1899.

From

H. C. COORLAVALA, ESQUIRE,
Income Tax Collector, Bombay,

To

THE HON'BLE MR. J. W. P. MUIR-MACKENZIE, M.R.A.C., I.C.S.,
Secretary to Government, Financial Department,
Bombay.

SIR,

I have the honour to submit the Annual Report on the working of the Income Tax Act in the City of Bombay for the year 1898-99, and to append the following returns:—

No. III—Statement showing the collections of the tax under Parts I, II, III and IV of Schedule II of the Act.

No. IV—Statement showing the original and final demand and uncollected balances of sums due at the close of the year.

No. V—Statement showing the classification of incomes on account of which the tax was collected during the year.

No. VI—Statement of expenditure in the assessment and collection of the tax.

2. There is complete agreement between the returns (III, IV and V) under each Part.

3. The figures contained in these statements also agree with those in the Accountant General's books.

4. The original demand for the year under all the Parts of Schedule II of the Act amounted to Rs. 20,52,926, leviable from 29,111 assessees as against Rs. 20,99,755 payable by 26,524 persons in the previous year, thus showing an increase of 2,587 persons in the number of tax-payers and a decrease of Rs. 46,829 in the amount of assessment. The amount reduced or remitted on revision was Rs. 2,70,117 as compared with Rs. 2,41,177 in the preceding year. Penalties to the extent of Rs. 171 were imposed on 53 persons. The amount on account of previous year's arrears was Rs. 1,27,408. The net amount for collection thus stood at Rs. 19,10,388, out of which Rs. 18,06,293 were realized within the year, leaving Rs. 1,04,095 outstanding, which all have since been recovered. The subjoined table shows in details the above particulars:—

District.	Population.	Original Demand.		Final Demand.						
				I.—Salaries.		II.—Companies.		III.—Securities.	IV.—Other sources of income.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Amount.	Number.	Amount.
			Rs.		Rs.		Rs.	Rs.		Rs.
Bombay ...	821,764	29,111	20,52,926	15,043	4,07,524	170	3,97,929	73,810	12,093	9,03,546

District.	Final Demand—*continued.*				Arrears of previous year.	Grand Total.	Gross Collection.	Refund.	Net Collection.	Balance outstanding.
	Total.		Penalties.							
	Number.	Amount.	Number.	Amount.						
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	27,306	17,82,809	53	171	127,408	19,10,388	18,06,765	472	18,06,293	1,04,095

5. Exclusive of the outstandings of the previous year (Rs. 1,27,408), the amount of tax collected on account of the year 1898-99 has been Rs. 17,82,980, of which Rs. 16,78,885 were collected between 1st April 1898 and 31st March 1899, and Rs. 1,04,095 were collected after that date. This result gives a decrease of Rs. 75,607 as compared with the collections of the previous year as shown below in the details of the Parts :—

	1898-99.	1897-98.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Part I—(Salaries)	4,07,524	3,93,144	14,380	...
Part II—{ Railways	1,41,570	63,756	77,814	...
Part II—{ Other Joint-stock Companies ...	2,56,359	3,77,099	...	1,20,740
Part III—Interest on Securities ...	73,810	73,160	650	...
Part IV—Commerce, Trade, &c. ...	9,03,546	9,51,419	...	47,873
Penalties	171	9	162	...
	17,82,980	18,58,587	93,006	1,68,613
	Net Decrease		75,607	

6. Under Part I the increase is due to an increase in the number of assessable salaries, especially in the lower classes, in consequence of increase in the establishments of the Railway Companies, Mercantile Firms, Mills, &c.

Under Part II,—Tax on profits of Joint-stock Companies,—the payment of tax made by the Railway Companies shows an increase of Rs. 77,814, which is due chiefly to the improvement in earnings from goods traffic. The tax on the earnings of the other Joint-stock Companies shows a decrease of Rs. 1,20,740. The year, the last closed accounts of which formed the basis of assessment for 1898-99, was a very bad year for the mill industry in Bombay owing to the falling off in the shipments of yarn to China in consequence of the China market being overstocked with yarn. The low prices of yarn realized and the want of skilled hands owing to the plague also curtailed the profits of cotton mills in Bombay. This result was anticipated in paragraph 6 of my last report.

Under Part III,—Interest on Securities,—the increase of Rs. 650 over the collections of 1897-98 being small needs no remarks.

Under Part IV,—Commerce, Trade, &c.,—the collections show a decrease of Rs. 47,873 for 1898-99 as compared with those of 1897-98. This decrease is attributable to the depressed condition of trade brought about by the continued presence of plague and the consequent loss of income suffered by merchants, traders, shopkeepers, &c., in Bombay. The diminution in the profits of mills also greatly reduced the income of mill agents, who paid large assessments under this Part in respect of their income from commission. Owing to the continued prevalence of plague a large number of assessees went to live in the suburbs, while many living in Bombay very often changed their residences, consequently this department had to contend with considerable difficulty in finding out the whereabouts of the assessees and in making recoveries of the tax under Part IV.

7. The number of persons originally assessed was 29,111. The number of objection petitions as also the percentage of petitions to assessees cannot be given, as most of the objections against assessments were, as usual, made to the Collector by the assessees in person and disposed of at once after the examination of such proofs as were tendered. The number of written petitions made to the Collector was 263, the percentage between which and the number of assessment will not give the correct ratio of objections to assessments. The percentage of reductions on objections and the incidence of tax in relation to population are given in the subjoined table :—

Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reduction on objections.	Incidence of the tax under Parts I, II, III and IV.			
				Population of Bombay as per Census of 1891.	Per head of Population.	Per head of Tax-payer.	Number of persons to one Tax-payer.
					Rs. a. p.	Rs. a. p.	
29,111	...	...	13·15	821,764	2 2 8	65 4 7	30

8. No petition was made to the Commissioner under Section 27 of the Act.

9. The following table shows the distribution over the main heads of the amount collected :—

Heads.	Amount.	Percentage on Total.
	Rs.	
I.—Salaries	4,07,268	22·54
II.—Companies	4,20,387	23·27
III.—Securities	71,305	3·94
IV.—(*a*) Profession	68,238	3·77
(*b*) Commerce	4,72,122	26·13
(*c*) Transport	20,076	1·11
(*d*) Trade	97,805	5·41
(*e*) Manufacture	24,365	1·34
(*f*) Property	2,24,651	12·43
Total, Part IV ...	9,07,257	50·22
Penalty	76	
Grand Total ...	18,06,293	

10. It will be seen from Statement VI that Rs. 36,752 per annum represent the cost of the Income Tax Establishment, in addition to which the amount allowed at the rate of 2 per cent. to the heads of firms, &c., for the collection of Income Tax on the salaries of their employés comes to Rs. 6,458. The former sum bears the ratio of 2·03 per cent. to the amount collected and on the total of the two sums Rs. 43,210 the percentage comes to 2·39.

11. I am glad to be able to report that the Income Tax staff has done good work during the year. Had it not been for the great experience, tact and promptness displayed by the Income Tax staff, to whose loyal co-operation the successful administration of the department was in many respects due, it would have been very difficult to cope with the work of making collections of the tax as the assessees now show greater tendency than before to evade the dues of Government. In fact for nearly six months of the year they reside out of Bombay on account of the plague, thus rendering the work of this department very difficult.

I have the honour to be,
Sir,
Your most obedient servant,

H. C. COORLAVALA,
Income Tax Collector, Bombay.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1898-99 in the City of Bombay.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuities paid by the Government.		Salaries, Pensions, Annuities, and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers.				Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I ...	500, but less than 750 ...	...	...	1,486	10,618	307	3,782	7,048	52,467	2	31	...	4,139	41,390	12,982	1,08,288	16	...	1,08,304	8	1,08,296	
II ..	750 ,, 1,000 ...	...	...	146	2,864	136	2,335	1,310	24,847	2	41	...	1,425	21,375	3,019	51,462	18	...	51,480	...	51,480	
III ...	1,000 ,, 1,250 ...	...	...	80	2,039	78	1,879	761	18,432	1	31	...	1,439	28,780	2,359	51,161	11	...	51,172	...	51,172	
IV ...	1,250 ,, 1,500 ...	...	...	53	1,550	28	893	458	13,491	2	72	...	810	22,680	1,351	38,686	4	...	38,690	3	38,687	
V ...	1,500 ,, 1,750 ...	...	...	49	1,750	30	986	419	13,921	1	45	...	583	20,405	1,082	37,107	2	...	37,109	...	37,109	
VI ...	1,750 ,, 2,000 ...	...	...	55	2,310	34	1,349	580	25,480	3	148	...	649	27,258	1,321	56,545	11	...	56,556	...	56,556	
	Part III	...	...	...	...	...	...	...	...	...	...	22	...	...	...	22	...	...	22	...	22	
	Total I to VI ...	...	...	1,869	21,131	613	11,224	10,576	1,48,638	11	368	22	9,045	1,61,888	22,114	3,43,271	62	...	3,43,333	11	3,43,322	
VII ...	2,000, but less than 2,500 ...	...	...	37	2,280	49	2,794	446	27,403	6	359	...	710	40,982	1,247	73,818	2	...	73,820	...	73,820	
VIII ...	2,500 ,, 5,000 ...	...	...	75	6,570	75	6,675	884	83,833	12	1,188	...	1,131	1,03,026	2,177	2,01,292	2	...	2,01,294	45	2,01,249	
IX ...	5,000 ,, 10,000 ...	...	...	43	8,534	41	7,391	242	45,201	28	5,253	...	675	1,25,226	1,029	1,91,605	10	...	1,91,615	181	1,91,434	
X ...	10,000 ,, 20,000 ...	...	...	9	3,507	10	3,080	59	21,174	28	10,273	...	347	1,28,423	453	1,66,457	...	...	1,66,457	85	1,66,372	
XI ...	20,000 ,, 30,000 ...	...	...	1	739	1	753	4	2,694	17	10,941	...	103	64,243	126	79,370	...	...	79,370	...	79,370	
XII ...	30,000 ,, 40,000 ...	...	...	...	...	...	...	3	2,831	12	11,035	...	68	60,704	83	74,570	...	...	74,570	...	74,570	
XIII ...	40,000 ,, 50,000 ...	...	...	...	...	...	...	1	1,094	10	11,558	...	38	38,710	44	51,362	...	...	51,362	...	51,362	
XIV ...	50,000 ,, 1,00,000 ...	...	...	...	...	...	...	...	...	23	42,170	...	50	84,146	73	1,26,316	...	...	1,26,316	...	1,26,316	
XV ...	1,00,000 and more	...	...	...	...	...	...	...	...	37	3,27,242	...	20	99,953	57	4,27,195	...	...	4,27,195	...	4,27,195	
	Part III	...	...	...	...	...	...	...	...	...	...	71,433	...	...	...	71,433	...	...	71,433	150	71,283	
	Total VII to XV ...	...	...	165	21,630	175	20,693	1,639	1,84,230	173	4,20,019	71,433	3,137	7,45,413	5,289	14,63,418	14	...	14,63,432	461	14,62,971	
	Grand Total ...	...	...	2,034	42,761	788	31,917	12,215	3,32,868	184	4,20,387	71,455	12,182	9,07,301	27,403	18,06,689	76	...	18,06,765	472	18,06,293	

Income Tax Office,
Bombay, 19th September 1899.

H. C. COORLAVALA,
Income Tax Collector, Bombay.

B 415—16

RETURN No. IV.

(RULE 19.)

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1898-99 in the City of Bombay.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of Petitions or Objections.	Demand after disposal.	Number of Petitions or Objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.				Rs.		Rs.			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs. a. p.	
Chapter III A and Part I, Schedule II...	15,080	4,09,228	...	4,07,840	...	...	15,043	4,07,524	36	82	...	...	20,361	4,27,967	3,86,907	33	...	20,361	4,07,301	P. 49 6 0 20,617 0 0	
Chapter III B and Part II, Schedule II...	172	3,99,029	...	3,97,929	...	...	170	3,97,929	1	40	...	...	47,194	4,45,163	3,73,193	...	...	47,194	4,20,387	P. 40 0 0 24,736 0 0	
Chapter III C and Part III, Schedule II...	...	73,835	...	73,835	...	...	...	73,810	...	...	...	...	5,470	79,280	65,835	...	...	5,470	71,305	7,975 0 0	
Chapter III D and Part IV, Schedule II...	13,859	11,70,834	263	9,03,710	...	...	12,093	9,03,546	16	49	...	...	54,381 P. 2	9,57,978	8,52,876	41	...	54,381 P. 2	9,07,300	P. 8 0 0 50,670 0 0	
Total ...	29,111	20,52,926	263	17,83,314	...	...	27,306	17,82,809	53	171	...	...	1,27,408	19,10,388	16,78,811	74	...	1,27,408	18,06,293	1,04,095 6 0	

Income Tax Office,
Bombay, 19th September 1899.

H. C. COORLAVALA,
Income Tax Collector, Bombay.

RETURN No. VI.

INCOME TAX FORM No. 31.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886, during the year ending 31st March 1899 in the City of Bombay.

Head.	Number.	Monthly Rate.	Number of Months.	Total Cost.	Remarks.
		Rs.		Rs. a. p.	
A.—Establishment—					
(1) Collector	1	700	12	8,400 0 0	
(2) Assistant Collector ...	1	300	12	3,600 0 0	
(3) Clerks, Inspectors, Assistant Inspectors, and Peons	48	...	12	22,450 15 6	
B.—Grain Compensation Allowance	...	...	...	1 1 0	
C.—Conveyance Allowance—					
(1) Collector	1	100	12	1,200 0 0	
(2) Assistant Collector ...	1	50	12	600 0 0	
D.—Contingencies—					
(1) Miscellaneous	...	...	12	200 0 0	
Allowance paid to the Cashier in the Chief Accountant's Office, Bombay Municiplity, for collecting Income Tax from owners of conveyances, horses and cattle plying for hire	...	25	12	300 0 0	
Total ...	...	...	...	36,752 0 6	Being 2·03 per cent. on the collection.
Add—Commission of 2 per cent. allowed to the employers of labour for collecting Income Tax in 1898-99, as per instructions conveyed in the Accountant General's letter No. $\frac{B.}{23373}$, dated 13th December 1887	...	...	...	6,458 9 8	
Grand Total ...	...	...	...	43,210 10 2	Being 2·39 per cent. on the collection.
Percentage of expenditure on collection	...	...	...	2·39	

H. C. COORLAVALA,
Income Tax Collector, Bombay.

Income Tax Office,
Bombay, 19th September 1899.

No. $\frac{I.T.}{230}$A. OF 1899.

INCOME TAX DEPARTMENT.

Aden, 17th August 1899.

From

BRIGADIER-GENERAL O'M. CREAGH, V.C.,
Political Resident, Aden;

To

THE SECRETARY TO GOVERNMENT,
Financial Department, Bombay.

SIR,

I have the honour to submit the Annual Administration Report on the working of the Income Tax Act in the Settlement of Aden for the year 1898-99, and to append the following returns:—

Return III.—Statement showing the collection of the tax under Parts I, II, III and IV of Schedule II of Act II of 1886.

Return IV.—Statement showing the original and final demands and uncollected balances of sums due at the close of the year.

*Return V.**—Statement showing the classification of incomes on account of which the tax was collected during the year.

Return VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return VII.—Statement showing the total assessments and collection at Aden and Perim.

2. Returns III, IV and V agree with one another under each part, including the penalties included in Return IV.

Appendix A, showing the amount of the tax brought on the books of the Accountant General and that shown in the Collector's returns, is attached. Agreement exists between the figures given in Appendix A.

Administration.

Assessment.

3. The assessment list for the Settlement of Aden was framed by the Head Accountant of the Aden Treasury. The list was principally based on the final demands of the previous year supplemented by fresh enquiries. Great care was taken in framing the list of assessment.

At Perim the tax was collected by the Assistant Resident, Perim, who is the Collector of Income Tax for the Island.

Revision.

4. The First Assistant Resident as Treasury Officer exercised powers of revision under Section 25 of the Act in the Settlement of Aden.

Supervision.

5. The general supervision was, as heretofore, exercised by the Resident, who has been invested with the powers of Commissioner under Section 27.

6. In Aden the tax is collected in one instalment in accordance with Government Resolution, Financial Department, No. 784, dated 19th March 1886.

Original Demands.

Return IV.

7. The original demands for the year under report amounted to Rs. 37,964, leviable from 936 assessees, against Rs. 33,859 from 957 assessees of the previous year showing a decrease

* Not printed.

of Rs. 895 in the demand and of 21 in the number of assessees. The amount remitted in consequence of the successful petitions of objections was Rs. 3,006 against Rs. 2,822 in 1897-98. The former sum includes Rs. 2,350 (compared with Rs. 2,428 in 1897-98) on account of Income Tax having been paid by the head offices of the objectors in India. Thus the net amount remitted was Rs. 656 against Rs. 394 of the preceding year. The final demands realized under all parts, except interest on Government securities and official salaries, amounted to Rs. 34,681 after writing off Rs. 277 as irrecoverable. Penalties to the extent of Rs. 125 were inflicted on 91 persons, and there were also arrears of the previous year amounting to Rs. 77 to be recovered. These, added to the final demand, brought up the grand total amount for collection during the year under report to Rs. 34,883, which amount was recovered in full, and there was no outstanding at the close of the year. This demand of Rs. 34,883, on comparison with the previous year's figures of Rs. 35,805, shows a decrease of Rs. 922, which was under Part I of Act II of 1886 due to a reduction in the number of recipients of salaries at Aden and Perim.

A table showing the details of the original and final demands, collections and balances in Aden and Perim has been attached to this report.

A comparison of the figures under Part IV with those of the previous year gives the following results :—

District.	Year.	Original Demand.		Final Demand.	
		Number of Assessees.	Amount.	Number of Assessees.	Amount.
			Rs.		Rs.
Aden	1897-98 ...	539	21,753	464	18,931
	1898-99 ...	517	21,927	455	18,921
		—22	+174	—9	—10

8. The following table gives details as to the number of persons originally assessed, percentage on petitions and reductions, and incidence of the tax :—

District.	Number of persons originally assessed.	Number of Petitions of objections.	Number of Petitions to Assesseses.	Percentage of reduction on objections.	Incidence of the tax under Parts I, II, III and IV.			
					Population of the District.	Per head of Population.	Per head of Tax-payers.	Number of persons to one Tax-payer
						Rs. a. p.	Rs. a. p.	
Aden	864	116	13·43	8·52	35,055	0 14 9	40 3 7	44
Perim	72	...	...	...	986	2 11 9	37 7 4	14
Total ...	936	116	12·39	7·92	36,041	0 15 6	40 0 0	41

9. It will be seen that out of the total number of 936 assessees, 116 or 12·39 per cent. appealed against assessment, including 18 assessees who produced certificates for payment of Income Tax by their head offices in India. The amount remitted to them was Rs. 2,350, hence the percentage on reductions on objections was high.

10. Taking Part IV alone, the following table shows fluctuations consequent on revision :—

Class.	Aden, 1898-99.		Aden, 1897-98.	
	Reduced.	Enhanced.	Reduced.	Enhanced.
I	190	.....	230	.....
II	100	.....	110	.....
III	70	.....	20	.....
IV	60	.....	8	.....
V	7	.....	...	.....
VI	84	.....	84	.....
VII	128	.....	104	.....
VIII	310	.....	417	.....
IX	1,406	.....	1,328	.....
X	521	.....	521	.....
XIV	130	.....	...	.....
	3,006	.....	2,822	.....
	3,006		2,822	

11. The average incidence of the tax per head of population in Aden and Perim is Rs. 0-15-6 and that per head of tax-payers is Rs. 40.

12. Final demands under all parts amounted to Rs. 34,958 as against Rs. 36,037, and net decrease was Rs. 1,079. The amount of penalty inflicted was of small amount; it was ordered in the case of persons who attempted to evade the tax after the period allowed for payment was over. In no case was fine inflicted.

Final Demands.

13. This statement shews the distribution of the tax under the different trades, dealings and industries brought under the operations of the Act. This distribution of the total amount collected over the main headings is shewn in the following table :—

Return V.

Heads.	Amount.	Percentage on Total.
	Rs.	
I.—Salaries	13,798	39·71
II.—Companies	2,239	6·44
IV.—		
(*a*) Profession	201	·58
(*b*) Commerce	13,938	40·11
(*c*) Transport	521	1·5
(*d*) Trade	2,343	6·74
(*e*) Manufacture	150	·43
(*f*) Property	1,561	4·49
	18,714	53·85
	34,751	.....

14. Appendix B,* showing the distribution of the principal sources of income under Part IV, is attached, from which it will be seen that, as in the previous year, general merchants paid the largest amount of the tax. The average amount paid by each assessee is given at foot of the return.

Appendix B.

15. The total cost of the operations amounted to Rs. 905 against Rs. 914. The charge is, as usual, for the clerical establishment maintained for the whole year as well as for the com-

Return VI.

*Not printed.

mission paid for the collection of the tax by the employers from their employés.

Return VII.

16. An additional return showing the total assessment and collection at Aden and Perim, as required by the Government of India, is appended.

General remarks.

17. The working of the Act during the past year was satisfactory. The work is done with all reasonable care and is carefully supervised. As already explained the assessments are made in Aden on the best information obtainable and after careful enquiry.

It is with great pleasure that I bring to the notice of Government the very painstaking and conscientious work performed by Mr. Behramjee Sorabjee, Head Accountant and Treasurer. His services have been invaluable.

I have the honour to be,

Sir,

Your most obedient servant,

H. F. JACOB, Capt.,

for Political Resident,

and Commissioner of Income Tax, Aden.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1898-99.

Class.	Amount of Income.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities, and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private employers. Tax levied under Section 9 (1).		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private employers. Tax levied under Section 9 (2).		Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
		No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I ...	500, but less than 750	...	...	62	563	46	466	66	643	...	...	...	*250	*2,488	*424	4,160	† 79	..	4,239	...	4,239	* Includes seven assessees—Rs. 70 on account of arrears of previous year.
II ...	750 ,, ,, 1,000	...	...	11	208	22	427	22	395	1	22	...	51	765	107	1,817	18	...	1,835	...	1,835	
III ...	1,000 ,, ,, 1,250	...	...	4	102	21	376	14	336	...	...	...	42	840	81	1,654	8	...	1,662	...	1,662	
IV ...	1,250 ,, ,, 1,500	...	...	3	102	12	247	5	153	...	...	...	30	840	50	1,342	9	...	1,351	...	1,351	† Includes Rs. 7 on account of penalty on arrears of last year.
V ...	1,500 ,, ,, 1,750	...	...	1	35	8	207	5	187	...	...	...	16	560	30	989	...	...	989	...	989	
VI ...	1,750 ,, ,, 2,000	...	...	2	77	7	189	5	197	...	...	...	10	420	24	883	...	...	883	...	883	
	Total I to VI ...	...	...	83	1,087	116	1,912	117	1,911	1	22	...	399	5,913	716	10,845	114	...	10,959	...	10,959	
VII ...	2,000, but less than 2,500	...	...	3	186	9	341	4	240	...	...	...	12	633	28	1,400	18	...	1,418	...	1,418	
VIII ...	2,500 ,, ,, 5,000	...	...	3	313	25	1,625	40	3,613	1	128	...	25	2,240	94	7,919	...	...	7,919	104	7,815	
IX ...	5,000 ,, ,, 10,000	...	...	6	949	3	366	4	694	...	...	...	16	2,422	29	4,431	...	...	4,431	...	4,431	
X ...	10,000 ,, ,, 20,000	...	...	...	...	1	284	1	277	...	...	...	3	781	5	1,342	...	...	1,342	...	1,342	
XI ...	20,000 ,, ,, 30,000	...	...	...	...	...	...	...	...	...	...	...	2	1,258	2	1,258	...	...	1,258	...	1,258	
XII ...	30,000 ,, ,, 40,000	...	...	...	...	...	...	...	...	1	787	...	1	781	2	1,568	...	...	1,568	...	1,568	
XIII ...	40,000 ,, ,, 50,000	...	...	...	...	...	...	...	...	...	...	...	3	3,375	3	3,375	...	...	3,375	...	3,375	
XIV ...	50,000 ,, ,, 1,00,000	...	...	...	...	...	...	...	...	1	1,302	...	1	1,311	2	2,613	...	...	2,613	...	2,613	
XV ...	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	
	Total VII to XV ...	...	...	12	1,448	38	2,616	49	4,824	3	2,217	...	63	12,801	165	23,906	18	...	23,924	104	23,820	
	Grand Total ...	...	...	95	2,535	154	4,528	166	6,735	4	2,239	..	462	18,714	881	34,751	132	...	34,883	104	34,779	

Aden, 17th August 1899.

H. F. JACOB,
Income Tax Collector, Aden.

RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1898-99.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance	Remarks.
	Number of Assessees.	Amount of Tax.	Number of Petitions or Objections.	Demand after disposal.	Number of Petitions or Objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number	Amount	Number	Amount	Amount		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III A and Part I, Schedule II	415	13,798	...	13,798	...	13,798	415	13,798	...	...	...	...	...	13,798	13,798	...	...	...	13,798	...	.....
Chapter III B and Part II, Schedule II...	4	2,239	...	2,239	...	2,239	4	2,239	...	...	...	...	...	2,239	2,239	...	...	...	2,239	...	.....
Chapter III C and Part III, Schedule II	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....
Chapter III D and Part IV, Schedule II	517	21,927	*116	18,921	...	18,921	455	A18,921	91	125	...	...	B135	19,181	18,644	125	...	c 77	18,846	...	A Rs. 277 written off as irrecoverable.
Total ...	936	37,964	116	34,958	...	34,958	874	34,958	91	125	...	...	135	35,218	34,681	125	...	77	34,883	...	

* Including 18 assessees who produced certificates for payment of Income Tax amounting to Rs. 2,350.

	Rs.
B Tax	122
Penalty	13
	135

	Rs.	
c Realised Income Tax ...	70	
Penalty	7	
		77
Written off		58

Aden, 17th August 1899.

H. F. JACOB,
Income Tax Collector, Aden.

RETURN VI.

Statement of expenditure incurred in the assessment and collections of Income Tax under Act II of 1886 in the year 1898-99 at Aden.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment	732 0 0	
Travelling allowance	.....	
Contingencies	38 0 0	
2 per cent. commission for collection of Income Tax	134 10 4	
Total ...	904 10 4	

Aden, 17th August 1899.

H. F. JACOB,
Income Tax Collector, Aden.

RETURN VII.

Statement showing the total assessment and collection on account of Income Tax for the district of Aden and Perim for the year 1898-99.

District.	Táluka.	Final Demand.		Collections.		Balance outstanding.	Recovery of previous year arrears.	Remarks.
		Number of assessees.	Amount of Tax.	Tax.	Penalties.			
		Rs.	Rs.	Rs.	Rs.			
Aden ...	.....	802	32,261	31,984	125	...	77*	* Rs. 70. Tax. „ 7. Penalty
Perim ...	.....	72	2,697	2,697	...	...	...	
Total ...	.....	874	34,958	34,681	125	...	77	

Aden, 17th August 1899.

H. F. JACOB,
Income Tax Collector, Aden.

B 415—18

Table showing details for Aden and Perim of the Original and Final Demands, Collections and Balances for the year 1898-99.

Districts.	Population.	Original Demand.		Final Demand.										Arrears of previous year.	Grand Total.	Gross Collection.	Refund.	Net Collection.	Balance outstanding including amount written off and remitted.
				I. Salaries, &c.		II. Companies.		III. Securities.	IV. Sources of Income.		Total.		Penalties.						
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number and Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.					
			Rs.		Rs.		Rs.			Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.
Aden ...	35,055	864	35,267	346	11,414	4	2,239	...	452	18,608	802	32,261	91	125	77	32,463	32,186	104	32,082	3,283
Perim ...	986	72	2,697	69	2,384	...	...	...	3	313	72	2,697	...	...	...	2,697	2,697	...	2,697	...
Total ...	36,041	936	37,964	415	13,798	4	2,239	...	455	18,921	874	34,958	91	125	77A	35,160	34,883	104	34,779	3,283

Aden, 17th August 1899.

	Tax.	Penalty.
	122	13 total arrears.
A.	70	7 recovered.
	52	6 written off.

H. F. JACOB,
Income Tax Collector, Aden.

APPENDIX A.

Statement showing the total Collections of Income Tax in Aden credited in the accounts of the Accountant General for 1898-99, and those shown in the Collector's Return No. III.

District.	As per Annual Certificate furnished by the Accountant General.										As per Collector's Income Tax Return No. III (Column 20).	Difference between the Credit of the Accountant General Column 10, and those of the Collector's.	Remarks.
	Deduction by Government from Salaries and Pensions.	Deduction by Government from Interest on Government Securities.	Total of Columns 2 and 3.	Recoveries from Securities of Local Authorities and Companies.	Recoveries from Salaries.		Ordinary Collections.		Penalties.	Other Items.	Total of Columns 5 to 9.			
					Paid by Local Authority.	Paid by Companies and Private Employés.	Profit of Companies.	Other Sources of Income.	8					
1	2	3	4	5	6		7			9	10	11	12	13
Aden	4,215	214	4,429	...	2,535	11,263	2,239	18,714	132	...	34,883	39,312	...	

Aden, 17th August 1899.

H. F. JACOB,
Income Tax Collector, Aden.

RETURN No. I.

Statement showing the Collections of the Tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities, paid by the Government in the year 1898-99.

Class.	Income.	Paid by the Government of Bombay.								Remarks.
		Salaries.		Pensions and Annuities.		Gratuities.		Total.		
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
			Rs.		Rs.				Rs.	
I	Rs. 500, but less than Rs. 750...	2,171	26,617	445	5,657	...	...	2,616	32,274	
II	„ 750, do. „ 1,000...	709	13,146	132	2,831	...	...	841	15,977	
III	„ 1,000, do. „ 1,250...	483	11,854	108	3,141	...	...	591	14,995	
IV	„ 1,250, do. „ 1,500...	176	4,818	65	2,113	...	...	241	6,931	
V	„ 1,500, do. „ 1,750...	165	5,306	58	2,285	...	...	223	7,591	
VI	„ 1,750, do. „ 2,000...	296	11,270	50	1,984	...	...	346	13,254	
	Total, I to VI ...	4,000	73,011	858	18,011	...	...	4,858	91,022	
VII	Rs. 2,000, but less than Rs. 2,500	329	18,945	54	3,486	...	...	383	22,431	
VIII	„ 2,500, do. „ 5,000	416	39,624	97	9,923	...	...	513	49,547	
IX	„ 5,000, do. „ 10,000	306	57,896	36	6,914	...	...	342	64,810	
X	„ 10,000, do. „ 20,000	137	47,292	17	3,755	...	...	154	51,047	
XI	„ 20,000, do. „ 30,000	51	29,373	9	2,450	...	...	60	31,823	
XII	„ 30,000, do. „ 40,000	14	10,686	5	2,154	...	...	19	12,840	
XIII	„ 40,000, do. „ 50,000	11	9,237	4	553	...	...	15	9,790	
XIV	„ 50,000, do. „ 1,00,000	3	5,022	...	...	...	...	3	5,022	
XV	„ 1,00,000 and more ...	1	4,372	...	...	...	...	1	4,372	
	Total, VII to XV ...	1,268	2,22,447	222	29,235	...	...	1,490	2,51,682	
	Grand Total ...	5,268	2,95,458	1,080	47,246	...	...	6,348	3,42,704	

No. B. K. / 199

Book Department.

Forwarded to Government in the Financial Department, with reference to Article 1629 of the Civil Account Code. A detailed statement accompanies.

Bombay, Accountant General's Office,
31st May 1899.

A. G. CHUCKERBUTTY,
Officiating Accountant General.

STATEMENT.

Detailed Statement showing the Collection of the Tax on Salaries, Pensions and

TAX ON

DISTRICTS.	NUMBER OF ASSESSEES AND THE AMOUNT OF TAX AT 4 PIES IN THE RUPEE.												NUMBER	
	I.		II.		III.		IV.		V.		VI.		VII.	VIII.
	Rs. 500 but less than Rs. 750.		Rs. 750 but less than Rs. 1,000.		Rs. 1,000 but less than Rs. 1,250.		Rs. 1,250 but less than Rs. 1,500.		Rs. 1,500 but less than Rs. 1,750.		Rs. 1,750 but less than Rs. 2,000.		Rs. 2,000 but less than Rs. 2,500.	Rs. 2,500 but less than Rs. 5,000.
Ahmedabad	101	1,261	33	623	23	572	6	156	4	142	8	338	14	847	23	2,282
Broach	44	601	12	220	6	147	1	2	2	55	5	193	4	248	6	615
Kaira	74	928	21	397	10	251	3	88	3	103	8	287	12	693	14	1,373
Surat	62	758	15	282	12	293	3	87	3	98	11	410	3	183	14	1,298
Thána	63	758	23	434	13	313	3	97	5	174	15	559	7	404	10	952
Ahmednagar	49	617	13	246	14	334	2	72	3	126	10	393	9	561	6	523
Khándesh	68	840	38	680	16	414	8	227	4	120	13	486	10	593	21	1,973
Násik	56	725	16	282	13	318	4	113	4	124	8	313	10	564	9	772
Poona	148	1,798	74	1,386	29	751	9	285	12	443	22	877	19	1,171	30	2,865
Sátára	68	872	16	305	10	243	3	105	2	81	15	549	12	689	9	916
Sholápur...	45	604	11	220	8	200	11	106	1	37	7	296	9	494	8	826
Belgaum	70	855	12	230	8	209	4	111	4	135	9	332	9	535	9	878
Bijápur	46	607	10	187	6	147	3	86	1	30	6	214	7	423	7	721
Dharwár	62	782	18	330	12	295	2	61	4	125	7	286	15	785	9	851
Kánara	51	613	11	219	7	165	4	118	3	102	6	232	7	398	6	537
Kolába	37	427	12	225	5	113	1	36	3	95	4	176	7	361	7	687
Ratnágiri...	72	845	18	327	10	251	3	103	1	10	5	208	10	586	9	892
Hyderabad	81	1,022	19	376	22	557	2	75	4	123	16	603	15	887	8	1,432
Karáchi	139	1,722	41	691	39	900	8	226	11	315	18	652	22	1,180	25	2,121
Shikárpur	83	1,000	27	510	23	572	3	74	8	264	11	427	16	931	14	1,386
Aden	22	261	10	194	3	65	1	35	2	64	4	146	2	114	6	538
Baroda	6	80	2	67	2	57	...	.....	2	58	...	.....	2	145	1	44
Cutch	1	2	3	50	...	.....	...	.....	1	6	1	40	...	.....	...	...
Káthiáwár	12	151	5	82	3	66	1	7	2	67	3	133	3	177	4	376
Customs	179	2,099	53	972	63	1,542	13	373	28	899	35	1,353	30	1,752	46	4,167
Mint	21	204	7	138	3	81	1	18	2	89	3	104	1	76	8	731
Presidency Audit Deptt., including Presidency Bank	439	5,306	175	3,200	113	2,723	73	2,083	42	1,391	42	1,627	69	3,885	90	8,320
Forest, Northern Circle.	17	224	3	63	3	94	1	6	1	4	1	8	1	59	7	561
Do. Central Circle ...	25	291	3	72	3	85	1	26	1	7	1	12	1	63	1	255
Do. Southern Circle.	22	268	5	90	3	88	1	11	1	4	1	8	2	136	5	371
Do. Sind Circle ...	8	96	3	48	1	8	1	30	1	15	1	9	1	5	4	361
Total ...	2,171	26,617	709	13,146	488	11,854	176	4,817	165	5,306	296	11,271	329	18,945	416	39,624

TAX ON

DISTRICTS.	ASSESSEES AND THE AMOUNT OF TAX AT 4 PIES IN THE RUPEE.								NUMBER OF ASSESSEES AND					
	III.		IV.		V.		VI.		VII.		VIII.		IX.	X.
	Rs. 1,000 but less than Rs. 1,250.		Rs. 1,250 but less than Rs. 1,500.		Rs. 1,500 but less than Rs. 1,750.		Rs. 1,750 but less than Rs. 2,000.		Rs. 2,000 but less than Rs. 2,500.		Rs. 2,500 but less than Rs. 5,000.		Rs. 5,000 but less than Rs. 10,000.	Rs. 10,000 but less than Rs. 20,000.
Ahmedabad	6	214	2	145	3	146	1	21	4	298	7	648	1	136	1	313
Broach	3	119	2	130	1	24	...	.....	1	41	2	380	1	26	1	339
Kaira	2	46	1	26	1	34	1	13	1	26	1	18	1	140	1	166
Surat	4	227	2	174	7	415	1	146	4	306	5	1,022	3	952	1	356
Thána	6	155	...	.....	1	26	4	158	1	70	1	101	...	.....	...	.....
Ahmednagar	3	169	1	68	1	92	1	33	1	243	1	277	1	236	...	.....
Khándesh	1	42	1	35	1	8	1	25	1	102	1	233	1	201	1	65
Nasik	5	128	1	3	3	88	4	158	1	26	3	171	...	.....	...	.....
Poona	9	266	16	447	15	567	15	658	10	627	22	2,123	3	870	...	.....
Sátára	3	66	1	30	2	67	1	16	1	32	3	327	1	41	1	89
Sholápur...	...	.....	2	63	...	.....	1	3	1	68	1	35	1	17	1	114
Belgaum...	3	117	6	158	2	71	1	18	3	248	3	221	1	48	1	74
Bijápur	1	11	1	15	2	69	1	3	...	.....	1	163	1	15	1	48
Dhárwár...	1	35	...	.....	1	34	...	.....	2	59	1	84	...	.....	...	.....
Kánara	4	107	1	25	...	.....	...	.....	...	.....	1	34	...	.....	...	.....
Kolába	2	60	1	24	1	46	...	.....	2	109	1	27	1	33	1	44
Ratnágiri	8	198	4	134	2	79	3	112	1	63	3	251	1	131	1	20
Hyderabad	11	292	3	78	1	29	2	78	1	68	5	495	4	1,135	2	682
Karáchi...	5	146	3	97	2	79	2	102	4	238	5	526	...	.....	...	.....
Shikárpur	5	127	1	2	...	.....	2	86	3	187	3	279	2	416	2	703
Aden	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Baroda	1	21	1	29	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Cutch	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Káthiáwár	...	.....	...	.....	...	.....	1	51	...	.....	...	.....	...	.....	...	.....
Customs	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Mint	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Presidency Audit Deptt., including Presidency Bank	25	605	15	430	12	411	8	303	12	675	27	2,508	13	2,537	2	742
Forest, Northern Circle ...	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Do. Central Circle...	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Do. Southern Circle.	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Do. Sind Circle ...	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Total ...	108	3,141	65	2,113	58	2,285	50	1,984	54	3,486	97	9,923	36	6,914	17	3,755

Gratuities paid by Government during the year 1898-99.

SALARIES.

OF ASSESSEES AND THE AMOUNT OF TAX AT 5 PIES IN THE RUPEE.

IX.		X.		XI.		XII.		XIII.		XIV.		XV.		Total Tax on Salaries.		TAX ON PENSIONS. NUMBER OF I.		II.	
Rs. 5,000 but less than Rs. 10,000.		Rs. 10,000 but less than Rs. 20,000.		Rs. 20,000 but less than Rs. 30,000.		Rs. 30,000 but less than Rs. 40,000.		Rs. 40,000 but less than Rs. 50,000.		Rs. 50,000 but less than Rs. 1,00,000.		Rs. 1,00,000 and upwards.				Rs. 500 but less than Rs. 750.		Rs. 750 but less than Rs. 1,000.	
12	2,415	7	2,522	1	887	1	544	1	176	...	...	...	...	234	12,765	11	140	7	135
4	746	1	333	1	708	...	....	...	...	...	...	...	...	86	3,868	7	154	1	46
6	1,049	1	480	1	552	...	...	...	...	...	...	...	...	153	6,201	12	126	2	44
6	1,153	1	458	2	1,049	...	...	...	...	...	...	...	...	132	6,069	19	614	7	157
8	1,542	3	1,058	1	328	...	...	...	...	...	...	...	...	151	6,619	29	244	6	110
7	1,338	2	882	1	714	...	..	...	...	...	...	...	...	116	5,806	5	263	1	92
7	1,280	3	987	1	202	...	...	...	...	...	...	...	...	189	7,802	8	127	1	30
12	2,076	2	415	2	1,370	...	...	...	...	...	...	...	...	136	7,072	34	385	6	112
29	5,594	13	4,458	4	2,923	1	941	1	980	...	...	...	...	391	24,472	55	846	18	436
11	2,083	3	1,128	2	940	1	73	...	...	...	...	...	...	152	7,984	16	201	5	95
8	1,544	3	802	1	451	...	...	...	...	...	...	...	...	112	5,580	5	64	...	... ...
10	2,019	4	1,120	3	1,829	1	981	...	...	...	...	...	...	143	9,234	9	135	7	190
3	594	1	465	1	58	...	...	...	...	...	...	...	...	91	3,532	5	61	1	30
13	2,413	3	1,104	2	1,129	...	...	...	...	...	...	...	...	147	8,161	9	199	1	22
4	724	2	596	1	525	...	...	...	...	...	...	...	...	102	4,229	5	63	1	2
1	242	2	744	...	.....	...	...	...	...	...	...	...	...	79	3,106	60	190	2	25
7	1,250	3	1,209	1	660	...	...	...	...	...	...	...	...	139	6,341	26	281	12	245
7	1,435	5	1,465	1	734	...	...	...	...	...	...	...	...	180	8,709	24	253	11	208
13	2,557	7	2,350	3	2,303	1	1,118	1	95	...	...	...	...	328	16,230	11	148	13	300
7	1,288	3	1,140	1	340	...	...	...	...	...	...	...	...	196	7,932	21	268	1	24
9	1,729	2	810	1	235	...	...	...	...	...	...	...	...	62	4,191	1	12	1	12
1	240	1	266	1	537	1	269	...	...	...	...	...	...	19	1,763	1	2	...	.....
...	.....	1	452	...	.....	...	...	...	...	...	...	...	...	7	550	...	... ..	...	.....
4	905	3	865	1	115	1	938	...	...	...	...	...	...	42	3,882	1	11	...	.....
14	2,632	6	1,889	2	916	1	683	1	91	...	...	...	...	471	19,368	1	16	1	11
3	546	...	.....	1	666	...	...	...	...	...	...	...	...	50	2,653	...	...	...	.....
82	15,493	47	16,671	15	9,202	6	5,139	7	7,895	3	5,022	1	4,372	1,204	9,2329	70	854	27	505
5	741	2	589	...	.....	...	...	...	...	...	...	...	...	41	2,349	...	.....	...	.....
7	1,290	2	839	...	.....	...	...	...	...	...	...	...	...	45	2,940	...	.....	...	.....
5	796	3	765	...	.....	...	...	...	...	...	...	...	...	48	2 537	...	.....	...	.....
1	182	1	430	...	.....	...	...	...	...	...	...	...	...	22	1,184	...	.....	...	.....
306	57,896	137	47,292	51	29,373	14	10,686	11	9,237	3	5,022	1	4,372	5,268	2,95,458	445	5,657	132	2,831

PENSIONS.

THE AMOUNT OF TAX AT 5 PIES IN THE RUPEE.

XI.		XII.		XIII.		XIV.		Total Tax on Pensions.		Total Tax on Salaries brought forward.		Total Tax on Salaries and Pensions.	
Rs. 20,000 but less than Rs. 30,000.		Rs. 30,000 but less than Rs. 40,000.		Rs. 40,000 but less than Rs. 50,000.		Rs. 50,000 but less than Rs. 1,00,000.							
...	.....	1	71	...	.....	...	.....	44	2,267	234	12,765	278	15,032
...	.....	...	.....	...	.....	...	.....	19	1,259	86	3,868	105	5,127
1	49	...	.....	1	135	...	.....	25	823	153	6,201	178	7,024
...	.....	...	.....	...	.....	...	.....	53	4,369	132	6,069	185	10,438
...	.....	...	.....	...	.....	...	.....	48	864	151	6,619	199	7,483
...	.....	...	.....	...	.....	...	.....	15	1,473	116	5,806	131	7,279
...	.....	...	.....	...	.....	..	.....	17	868	189	7,802	206	8,670
...	.....	...	.....	...	.....	...	.....	57	1,071	136	7,072	193	8,143
1	661	...	.....	...	.....	...	.....	164	7,501	391	24,472	555	31,973
1	52	1	860	...	.....	...	.....	36	1,876	152	7,984	188	9,860
1	82	...	.....	1	51	...	.....	14	497	112	5,580	126	6,077
1	61	1	33	1	41	...	.....	39	1,415	143	9,234	182	10,649
...	.....	...	.....	...	.....	...	.....	14	415	91	3,532	105	3,947
...	.....	...	.....	...	.....	...	.....	15	433	147	8,161	162	8,594
...	.....	...	.....	...	.....	...	.....	12	231	102	4,229	114	4,460
...	.....	...	.....	...	.....	...	.....	71	558	79	3,106	150	3,664
1	151	...	.....	...	.....	...	.....	62	1,635	139	6,341	201	7,976
2	1,260	1	938	...	.....	...	.....	67	5,516	180	8,709	247	14,225
...	.....	...	.....	...	.....	...	.....	45	1,636	328	16,230	373	17,866
...	.....	...	.....	...	.....	...	.....	40	2,092	196	7,932	236	10,024
...	.....	...	.....	...	.....	...	.....	2	24	62	4,191	64	4,215
...	.....	...	.....	...	.....	...	.....	3	52	19	1,763	22	1,815
...	.....	...	.....	...	.....	...	.....	.....	.....	7	550	7	550
...	.....	...	.....	...	.....	...	.....	2	66	42	3,882	44	3,944
...	.....	...	.....	...	.....	...	.....	2	27	471	19,368	473	19,395
...	.....	...	.....	...	.....	...	.....	.....	.....	50	2,653	50	2,653
1	134	1	252	1	326	...	.....	214	10,282	1,204	92,329	1,418	1,02,611
...	.....	...	.....	...	.....	...	.....	.....	.....	41	2,349	41	2,349
...	.....	..	.....	...	.....	...	.....	.....	.....	45	2,940	45	2,940
...	.....	...	.....	...	.....	...	.....	.....	.....	48	2,537	48	2,537
...	.....	...	.....	...	.....	...	.....	.....	.....	22	1,184	22	1,184
9	2,450	5	2,154	4	553	...	.....	1,080	47,246	5,268	2,95,458	6,348	3,42,704

RETURN No. II.

Statement showing the Collections of the Tax under Act II of 1886 from Interest on Securities in the year 1898-99.

Class.	Rate of Tax.	Securities of the Government of India.		Bonds or Debentures charged by Parliament on the Revenues of India.		Securities of Local authority or Company.		Total.		Remarks.
		Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	
		Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
I to VI ..	At 4 pies in the rupee	7,14,800	737	...	...	25,800	26	7,40,600	763	
VII to XV.	At 5 do.	16,50,45,100	1,61,618	...	...	5,29,18,300	76,389	21,79,63,400	2,38,007	
	Total ...	16,57,59,900	1,62,355	...	...	5,29,44,100	76,415	21,87,04,000	2,38,770	

No. B. K. / 200

Book Department.

Forwarded to Government in the Financial Department, with reference to Article 1629 of the Civil Account Code. A detailed statement accompanies.

A. G. CHUCKERBUTTY,
Officiating Accountant General.

Bombay, Accountant General's Office,
May 1899.

Detailed Statement showing the Collections of the Tax under Act II of 1886 from Interest on Securities in the year 1898-99.

Districts.	Securities of the Government of India.				Securities of Local Authority or Company.				Total.	
	At 4 pies in the rupee.		At 5 pies in the rupee.		At 4 pies in the rupee.		At 5 pies in the rupee.			
	I to VI.		VII to XV.		I to VI.		VII to XV.			
	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	51,700	53	8,31,600	1,204	...	...	1,34,800	462	10,18,100	1,719
Broach	25,200	20	5,67,600	585	...	...	.....	...	5,92,800	605
Kaira	.....	...	8,000	27	...	...	.....	...	8,000	27
Surat	74,500	59	11,40,800	1,888	...	...	4,53,500	573	16,68,800	2,520
Thána	.....	...	10,000	22	...	...	.....	...	10,000	22
Ahmednagar	17,500	6	1,40,200	182	...	...	.....	...	1,57,700	188
Khándesh	.....	...	34,900	47	...	...	.....	...	34,900	47
Násik	.....	...	18,000	31	...	...	.....	...	18,000	31
Poona	.....	...	24,55,600	2,733	...	...	24,600	46	24,80,200	2,779
Sátára	53,000	68	33,600	54	2,500	2	2,96,900	241	3,86,000	365
Sholápur	2,000	1	50,500	49	...	...	12,000	23	64,500	73
Belgaum	.....	...	46,600	55	...	...	.....	...	46,600	55
Bijápur	.....	...	21,000	29	...	...	.....	...	21,000	29
Dhárwár	.....	...	37,300	40	...	...	.....	...	37,300	40
Kánara	.....	...	24,000	22	...	...	.....	...	24,000	22
Kolába	.....	...	1,500	1	2,000	2	2,000	2	5,500	5
Ratnágiri	6,900	6	69,900	77	...	...	23,500	66	1,00,300	149
Hyderabad	.....	...	1,66,000	155	...	...	.....	..	1,66,000	155
Karáchi	1,000	1	29,62,000	1,239	...	...	27,46,000	3,450	57,09,000	4,690
Shikárpur	.....	...	12,800	6	..	...	83,000	93	95,800	99
Aden	.....	...	1,68,000	214	...	...	.....	...	1,68,000	214
Baroda	.....	...	1,49,26,900	13,820	...	...	.....	...	1,49,26,900	13,820
Cutch	.....	...	3,32,100	528	...	...	.....	...	3,32,100	528
Káthiáwár	.....	...	23,24,700	2,267	...	...	.....	...	23,24,700	2,267
Bank of Bombay ...	4,83,000	523	13,86,61,500	1,36,343	21,300	22	4,91,42,000	71,433	18,83,07,800	2,08,321
Total ...	7,14,800	737	16,50,45,100	1,61,618	25,800	26	5,29,18,300	76,389	21,87,04,000	2,38,770

A. G. CHUCKERBUTTY,
Officiating Accountant General.

Income Tax.

Reports on the working of the — Act II of 1886 in the Bombay Presidency during 1898-99.

No. 3126.

FINANCIAL DEPARTMENT.

Bombay Castle, 5th July 1900.

Memoranda from the Accountant General, Nos. B.K.—199 and B.K.—200, dated 31st May 1899—Forwarding, with reference to Article 1629 of the Civil Account Code, statements showing the collections of income tax under Act II of 1886 from salaries, pensions, annuities and gratuities paid by Government in the year 1898-99 and from interest on securities of Government and Local authorities or Companies.

Letter from the Political Resident, Aden, No. I.T.—230-A., dated 17th August 1899.
Letter from the Collector of Income Tax, Bombay, No. 1706, dated 19th September 1899.
Memorandum from the Commissioner in Sind, No. 5895, dated 30th September 1899.
Letter from the Commissioner, S. D., No. 3601, dated 7th—18th October 1899.
Letter from the Commissioner, N. D., No. 4686, dated 16th October 1899.
Letter from the Commissioner, C. D., No. R.—362, dated 24th January 1900.

} Submitting their reports on the working of the Income Tax Act within their respective jurisdictions during the year 1898-99.

Letter from the Political Resident, Aden, No. I.T.—232, dated 17th August 1899.

Letter from the Collector of Income Tax, Bombay, No. 1708, dated 19th September 1899.

Memorandum from the Commissioner in Sind, No. 5897, dated 30th September 1899.

Memorandum from the Commissioner in Sind, No. 6066, dated 10th October 1899.

Letter from the Commissioner, N. D., No. 4671, dated 16th October 1899.

Letter from the Commissioner, S. D., No. 3602, dated 7th—18th October 1899.

Memorandum from the Commissioner in Sind, No. 6647, dated 7th November 1899.

Letter from the Commissioner, C. D., No. R.—379, dated 24th January 1900.

Letter to the Government of India, No. 1947, dated 21st April 1900.

Memorandum to the Accountant General, No. 1948, dated 21st April 1900.

RESOLUTION.—No change was made during the year in the arrangements for the assessment and collection of the income tax. The administration, which is for the most part, except in Bombay City, conducted by the ordinary district establishments, resulted in a net surplus of receipts over expenditure of Rs. 37,98,365, the details of which are compared with those of 1897-98 and with the averages of the last five years in the following statement :—

	1898-99.	1897-98.	Average of previous 5 years (in thousands of rupees).
	Rs.	Rs.	Rs.
Final demand as reported by Revenue Officers ...	32,52,685	33,08,837	33,16,000
Accountant General's Statement No. 1 (Tax on salaries, &c., paid by Government)	3,42,704	3,35,877	3,37,000
Accountant General's Statement No. 2 (Tax on interest on securities)	2,38,770	2,33,239	2,20,000
Penalties	2,358	2,513	2,000
Arrears of previous year	2,01,129	1,58,949	1,24,000
Total ...	40,37,646	40,39,415	39,99,000
Outstanding balance	1,86,392	2,11,393	1,54,000
Actual collections	38,51,254	38,28,022	38,43,000
Charges	52,889	54,236	56,000
Net collections	37,98,365	37,73,786	37,89,000

The actual collections during the year under review exceeded the collections of the previous year by Rs. 23,232 and the average of the five preceding years by Rs. 8,000. The percentage of collections to the total amount recoverable was 95·3 against 94·7 in the previous year.

2. In Bombay City the cost of the special staff employed and measures adopted for the collection of the tax amounted to Rs. 43,211 or 2·39 per cent. of the gross receipts. The percentage is almost the same as that of the previous year (2·38), but has risen slightly since 1895-96, when it was 2·19. In the Mofussil the cost of collection was Rs. 9,678 against 9,871 in 1897-98.

3. The incidence of the final demand and the percentage of final to original demand and of assessees to total population, are shown in the following table. There has been a further and considerable fall in Bombay City from a total of Rs. 19¾ lákhs in 1896-97 and an incidence per assessee of Rs. 78-12:—

	In Bombay.		In Mofussil.	
	1897-98.	1898-99.	1897-98.	1898-99.
Final demand (including penalties)	Rs. 18,58,587	Rs. 17,82,980	Rs. 14,52,763	Rs. 14,72,063
Total population	821,764	821,764	18,080,086	18,080,086
Number of assessees	25,170	27,306	55,587	56,002
Incidence of tax on assessees ...	Rs. 73 13 5	Rs. 65 4 7	Rs. 26 2 2	Rs. 26 4 7
Do. on total population ...	„ 2 4 2	„ 2 2 8	„ 0 1 8	„ 0 1 3
Percentage of final to original demand	88·51	86·85	94·6	94·08
Percentage of assessees to total population	3·06	332	0·3	0·3

In this table the items collected by the Accountant General are left out of account. The incidence of the whole tax including these items on the whole population was Re. 0-3-2·9, which comes within a very small fraction of a pie of the incidence in 1897-98.

4. The final demand of the last two years in each Division is compared in the margin. In the Northern Division the districts of Ahmedabad and Broach principally contributed to the increase. As noted in paragraph 7 of Government Resolution, Revenue Department, No. 3939 of 21st June 1900, and by the Commissioner in paragraph 24 of his review now under disposal, there are grounds for anticipating further increases from more careful revisions. In the Central and Southern Divisions the effects of the plague are responsible for the decreases. The variation in incidence between the districts of Belgaum and Dhárwár, noted in Government Resolution No. 1909 of 20th April 1899, is satisfactorily explained by the assessment in the latter district of the salaries of the subordinate employés of the Southern Marátha Railway. It is, however, doubtful whether a district as rich as Dhárwár is fully assessed under Part IV at Rs. 50,701, when it is found that Násik is considered equal to an assessment of Rs. 58,026 or over Rs. 7,000

	1897-98.	1898-99.
	Rs.	Rs.
Northern Division..	4,35,062	4,70,060
Central Division ...	4,28,146	4,18,203
Southern Division..	2,06,141	2,00,776
Sind	3,44,864	3,45,879
Bombay	18,58,578	17,82,809

more, or whether for the Southern Division commerce is fully assessed at Rs. 1,30,664 as compared with Rs. 3,01,770 in the Central Division. As directed, however, in the Resolution above mentioned, the Commissioners have issued instructions for the adjustment of the demand with greater vigilance, and to remove the administration of the Act from what Mr. Snow stigmatises as the routine groove into which it has fallen. The result of these measures will be awaited with interest.

The Commissioner in Sind has carefully scrutinised and explained the fluctuations in that Province. The Governor in Council learns with some surprise that assessing officers are considered to have been over-zealous. Such is not the usual experience outside Sind.

5. The statements appended to this Resolution show in detail for each district and division the progress of the administration of the Act, and the attention of all Collectors and Commissioners should be drawn to the figures relating to their districts and divisions. The development of the revenues has been impeded by the abnormal conditions of recent years, but it is doubtful whether, even after ample allowance has been made for the effects of these calamities, the progress in wealth of the commercial and industrial classes is fully reflected in these statistics. In the annual administration reports of the Northern Division comments are made on the remarkable advance of these classes, and in all districts the increased power and extended business of the money-lender is a favourite theme with District Officers. But the reasonable expectation that a corresponding increase would show itself in his assessable income is far from having been realised. In the Northern Division the districts of Kaira and Surat call for special attention. In the Southern Division the extraordinary result appears that in the year of report the number of assessees is 7½ per cent. and the final demand 2¼ per cent. less than in 1887-88, whereas all the other divisions show an increase. This fact requires full explanation. From statement B it would further appear that in the Southern Division again sufficient care has not been continuously taken to secure the imposition of the burden upon the shoulders best able to bear it. In earlier years this reproach might have applied to Sind. But recently the taxation of the higher classes of assessees has been considerably increased.

6. The report on Bombay City is somewhat meagre. It is not understood how the percentage of reductions on objections can be said to be 13·1 when the number of cases in which objections were made cannot be stated. The original demand was of Rs. 20,52,926 on 29,111 assessees, and the final demand of Rs. 17,82,809 on 27,306. It is inferred from the Collector's remarks in paragraph 7 of his report that almost all these reductions were granted on verbal application. This, it is gathered, is the usual practice. It should be explained why the provisions of Section 25 of the Act are not complied with.

Government are aware that the epidemic of plague has hampered the administration and that the difficulties of collection of the revenue have been aggravated. It is doubtful, however, whether greater attention should not be paid to assessments under the head of Commerce and Trade. It is observed that in the last ten years while the tax on salaries has increased 39 per cent., that levied from commerce has fallen by 8 per cent. *Primâ facie* it is inconsistent that salaries of employés should grow in number and value at a greater pace than the profits of trade, and the underlying causes should be fully explained.

	Salaries.	Commerce and Trade.
1888-89	Rs. 2,921,35	Rs. 99,05,01
1898-99	„ 4,075,24	„ 90,35,46
Percentage Increase and Decrease	+ 39·49	...
	...	— 8·77

Further, though the analogy between the internal trade of the town and the external trade of the port may not be complete, it is noticeable that up till the year 1897-98 inclusive the relation between the assessments under Commerce and Trade and the value of the total trade was pretty constant at the ratio of about 1 : 1000. The relation in the year of report, though the trade of the port exhibits a remarkable recovery, is appreciably below the ratio above noted. This is the reverse of what was to have been expected, and should be fully explained. It is to be hoped that the recovery of trade will be maintained and its effects be exhibited in the arrest of the decrease of the revenues under the head of Commerce and Trade.

	Commerce and Trade (000s omitted).	Total Trade of the Port of Bombay, lákhs.
1894-5	9,84	99,75
1895-6	10,25	1,05,35
1896-7	10,16	94,17
1897-8	9,51	94,39
1898-9	9,03	1,00,55

From statement B it appears that while in the eleven years 1887-1888 to 1898-1899 incomes below Rs. 2,000 have increased in number by 33 per cent. and in assessment by 25 per cent., incomes above that sum including also the profits of companies have increased, respectively, only 4 and 9 per cent. Government would be glad of an assurance from the Commissioner of Income Tax in the City of Bombay, after careful investigation, that this difference in the rate of progress is compatible with thorough efficiency of administration.

H. S. LAWRENCE,
Under Secretary to Government.

To

The Commissioner in Sind,
The Commissioners, N., C. and S. Divisions,
All Collectors, including the Collectors and Deputy Commissioners in Sind,
The Accountant General,
The Commissioner of Income Tax, Bombay,
The Collector of Income Tax, Bombay,
The Political Resident, Aden,
The Survey Commissioner and Director of Land Records and Agriculture,
The Political Agents, Káthiáwár, Kolhápur and Southern Marátha Country, Cutch and Mahi Kántha,
The Political Superintendents, Pálanpur and Sávantvádi, } With copies of the reports.
The Resident at Baroda (by letter),
The Political Department of the Secretariat,
The Public Works Department of the Secretariat,
The Controller of Military Accounts, Bombay Command,
The Editors' Table, Bombay,
The Editors' Table, Poona,
The Editors' Table, Dhárwár,
The Editors' Table, Belgaum,
The Government of India,
The Secretary of State for India. } By letter.

No. of 1900.

Copy forwarded for information and guidance to

STATEMENT A.

Name of District.	1887-88.		1890-91.				
	Number of assessees.	Final demand.	Number of assessees.	Final demand.	Percentage of increase or decrease (black type) of column 4 over column 2.	Percentage of increase or decrease (black type) of column 5 over column 3.	Number of assessees.
1	2	3	4	5	6	7	8
		Rs.		Rs.			
Ahmedabad	5,868	1,57,720	5,379	1,57,464	**8·3**	**·16**	5,173
Kaira	3,127	76,159	3,315	74,207	**3·26**	**2·56**	3,164
Panch Mahâls	565	10,407	617	10,897	9·2	4·7	739
Broach ...	1,336	35,925	1,447	34,777	8·3	**3·19**	1,709
Surat	3,291	76,333	3,392	81,068	3·06	6·2	3,384
Thâna	1,557	30,627	1,816	38,099	16·63	24·39	1,684
Deesa	103	1,748	112	1,972	8·73	12·81	122
Total, Northern Division ...	16,147	3,88,919	16,078	3,98,484	**·42**	2·45	15,975
Ahmednagar	1,728	39,994	1,896	43,278	9·72	8·21	2,033
Khándesh	3,080	93,949	3,263	1,00,099	5·94	6·54	3,427
Násik	1,805	37,653	1,921	41,164	6·42	9·32	2,364
Poona	3,424	80,786	3,686	92,707	7·65	14·75	3,801
Sátára	1,947	42,954	1,866	40,900	**4·16**	**4·78**	2,099
Sholápur	1,601	41,457	1,583	43,527	1·12	4·99	1,711
Total, Central Division ...	13,585	3,36,793	14,215	3,61,675	4·63	7·38	15,435
Belgaum	1,820	40,423	1,748	38,900	**3·95**	**3·76**	1,620
Bijápur	1,585	31,705	1,400	29,257	**11·67**	**7·72**	1,418
Dhárwár	3,831	79,828	3,495	75,014	**8·77**	**6·03**	3,535
Kánara	802	15,970	667	14,071	**16·83**	**11·89**	645
Kolába	948	21,842	936	22,777	**1·26**	4·28	1,234
Ratnágiri	886	15,733	951	16,635	7·33	5·73	1,006
Total, Southern Division ...	9,872	2,05,501	9,197	1,96,654	**6·83**	**4·3**	9,458
Karáchi	2,928	87,955	3,188	96,639	8·87	9·87	3,759
Hyderabad	3,342	64,639	3,371	64,543	·86	·14	3,727
Shikárpur	3,738	77,311	3,955	75,421	5·8	**2·44**	4,518
Thar and Párkar ...	598	7,062	499	6,020	**16·55**	**14·75**	681
Upper Sind Frontier ...	603	12,246	633	11,864	4·97	**3·11**	606
Total, Sind ...	11,209	2,49,213	11,646	2,54,487	3·89	2·11	13,291
Bombay	22,827	16,60,179	24,224	17,38,801	6·11	4·73	27,638
Grand Total ...	73,640	28,40,605	75,360	29,50,101	2·33	3·85	81,797

1894-95.			1898-99.					
Final demand.	Percentage of increase or decrease (black type) of column 8 over column 4.	Percentage of increase or decrease (black type) of column 9 over column 5.	Number of assessees.	Final demand.	Percentage of increase or decrease (black type) of column 12 over column 8.	Percentage of increase or decrease (black type) of column 13 over column 9.	Percentage of increase or decrease (black type) of column 12 over column 2.	Percentage of increase or decrease (black type) of column 13 over column 3.
9	10	11	12	13	14	15	16	17
Rs.				Rs.				
1,72,588	**3·82**	9·6	5,726	2,06,131	10·69	19·43	**2·4**	30·6
74,998	**4·55**	1·03	3,011	71,123	**4·84**	**5·16**	**12·2**	**6·6**
15,132	19·77	38·86	764	13,617	3·38	10·01	35·22	30·8
44,538	18·1	28·06	1,640	63,035	**4·03**	41·64	23·3	75·
82,153	**·23**	**1·33**	3,233	82,556	**4·46**	·49	**1·8**	8·15
35,921	**7·26**	**5·71**	1,419	31,272	**15·73**	**12·94**	**9·1**	2·1
2,375	8·92	20·43	112	2,276	**8·19**	**4·16**	8·9	30·2
4,27,705	**·64**	7·33	15,905	4,70,060	**·43**	9·9	1·5	20·8
48,146	7·22	11·24	1,976	47,684	**2·8**	**·95**	14·5	19
1,08,435	5·02	8·32	3,624	1,17,199	5·74	8·08	17	25
53,296	23·06	29·47	2,509	58,498	6·13	9·76	38·8	55·36
1,01,180	3·11	9·13	3,657	1,04,851	**3·78**	3·62	6·8	30
43,218	12·48	5·66	2,025	41,399	**3·52**	**4·2**	4·	**3·5**
50,523	8·08	16·07	1,747	48,572	2·1	**3·86**	**9·1**	17·3
4,04,798	8·58	11·92	15,538	4,18,203	·66	3·31	14·4	24·6
38,538	**7·32**	**·93**	1,780	39,341	9·87	2·08	**2·2**	**2·67**
30,894	1·28	5·95	1,329	30,978	**6·27**	·27	**17**	**2·29**
78,528	1·14	4·68	3,218	73,225	**8·96**	**6·75**	**16·1**	**8·27**
12,864	**3·29**	**8·57**	606	12,319	**6·04**	**4·23**	**24·4**	**22·86**
28,536	31·83	25·28	1,205	28,018	**2·35**	**1·81**	27·1	28·27
17,837	5·78	7·22	996	16,895	·99	**5·28**	12·41	**7 38**
2,07,197	2·83	5·36	9,134	2,00,776	**3·42**	**3·09**	**7·5**	**2·29**
1,28,510	**17·91**	32·97	3,608	1,25,291	**4·28**	**2·5**	23·4	42·4
73,669	10·56	14·13	3,847	77,433	3·21	5·1	15·3	19·8
91,905	14·23	21·85	5,366	1,12,056	18·76	21·92	44	44·9
9,783	36·47	62·5	**1,118**	18,851	64·17	92·69	86·6	166·9
11,223	**4·26**	**5·4**	612	12,248	·99	9·13	1·4	·01
3,15,090	**14·1**	23·81	14,551	3,45,879	9·43	9·77	30·3	38·7
18,35,057	**14·09**	5·53	27,306	17,82,800	**1·2**	**2·84**	19·62	6·2
31,89,847	8·54	8·12	82,434	32,17,727	·77	·87	12	13·3

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STATEMENT B.

Under Parts I to IV.	1887-88. Total collections of Tax.		1890-91. Total collections of Tax.		1894-95. Total collections of Tax.		1898-99. Total collections of Tax.		Percentage of increase or decrease (Black Type) of column 8 over column 2.	Percentage of increase or decrease (Black Type) of column 9 over column 3.
	No. of assessees.	Total Tax.	No. of assessees.	Total Tax.	No. of assessees.	Total Tax.	No. of assessees.	Total Tax.		
1	2	3	4	5	6	7	8	9	10	11
		Rs.		Rs.		Rs.		Rs.		
Northern Division.. A—Class I to VI ...	15,336	2,34,977	14,631	2,30,342	14,165	2,31,344	13,927	2,28,546	**9·18**	**2·73**
Northern Division.. B—Class VII to XV ...	1,429	1,66,918	1,682	1,76,962	1,656	1,95,620	1,745	2,42,622	**22·11**	**45·35**
Central Division ... A—Class I to VI ...	12,360	1,97,006	12,750	2,06,016	13,695	2,24,710	13,438	2,24,391	8·72	13·9
Central Division ... B—Class VII to XV ...	1,577	1,52,097	1,591	1,59,973	1,800	1,81,481	2,001	1,95,242	26·88	28·36
Southern Division.. A—Class I to VI ...	9,112	1,31,515	8,560	1,27,181	8,703	1,31,721	8,244	1,26,013	**9·52**	**4·18**
Southern Division.. B—Class VII to XV ...	888	76,342	746	70,724	826	77,035	808	73,776	**·9**	**3·36**
Sind ... ... A—Class I to VI ...	10,669	1,55,987	10,786	1,61,028	12,215	1,87,069	13,275	2,08,627	24·42	33·74
Sind ... ... B—Class VII to XV ...	900	1,01,645	885	93,844	1,125	1,29,409	1,223	1,35,966	35·88	33·76
Bombay City ... A—Class I to VI ...	16,579	2,73,471	19,318	3,23,250	22,521	3,57,235	22,114	3,43,271	33·38	25·52
Bombay City ... B—Class VII to XV ...	5,078	13,38,620	4,920	14,05,509	5,319	15,21,921	5,269	14,63,418	**4·15**	9·32
Total A ...	64,056	9,92,956	66,045	10,47,817	71,299	11,32,079	70,998	11,30,848	10·83	13·88
Total B ...	9,872	18,35,622	9,824	19,07,012	10,726	21,05,466	11,066	21,11,024	12·09	14·99